Wonderfield Group

GROUP POLICY DOCUMENT

# ANTI-BRIBERY & CORRUPTION POLICY

**February 2026**

# Wonderfield Group Anti-Bribery & Corruption Policy

## 1 INTRODUCTION

1.1 Bribery and corruption remain a major issue in world trade, despite the many dedicated efforts to prevent them. Our legal obligations are primarily governed by the Bribery Act 2010, US Foreign Corrupt Practices Act and by Canada's Criminal Code. These Acts affect us, as a UK company and those parts of the business operating in the US and Canada, if bribery occurs anywhere in our business whether in the UK or elsewhere.

1.2 Bribery and Corruption are very damaging to the societies in which they occur. They divert money and other resources from those who need them most and hinder economic and social development. They damage business, not least by increasing the cost of goods and services.

1.3 The Group runs its business with integrity and in an honest and ethical manner. All of us must work together to ensure that our business remains untainted by bribery or corruption. This policy is a crucial element of that effort. This policy is the personal responsibility of the Chief Executive (CE), it has the full support of the Group's board, and it is the CE's commitment to make sure it is followed. However, the policy needs your full support, the Group's employees, to make it work. In all our interests, the Group is relying on you to give the policy that support.

1.4 This policy sets out the steps all of us must take to prevent bribery and corruption across the Group's business in order to comply with relevant legislation and the Group's requirements. It does not form part of any employee's contract of employment and the Group may amend it at any time.

## 2 WHAT ARE BRIBERY AND CORRUPTION?

2.1 A '**bribe'** is a financial or other advantage offered, promised, requested or given to induce a person to perform a relevant function or activity improperly, or to reward them for doing so. In this context, a 'financial or other advantage' is likely to include cash or cash equivalent, gifts, hospitality and entertainment, services, loans, preferential treatment in a tendering process, discounts etc. The timing of the bribe is irrelevant, and payments made after the relevant event will still be caught, as will bribes that are given or received unknowingly. It is not necessary for the individual or organisation actually to receive any benefit as a result of the bribe.

2.2 '**Bribery'** includes offering, promising, giving, accepting or seeking a bribe.

2.3 '**Corruption'** is the misuse of office or power for private gain.

2.4 All forms of bribery and corruption are strictly prohibited. If any member of staff is unsure about whether a particular act constitutes bribery, they should raise it with the Group CE or CFO

2.5 This means that no person must:

2.5.1 give or offer any payment, gift, hospitality or other benefit in the expectation that a business advantage will be received, or to reward any business received;

2.5.2 accept any offer from a third party that you know or suspect is made with the expectation that we will provide a business advantage for them or anyone else; and/or

2.5.3 give or offer any payment (sometimes known as a 'facilitation payment') to a government official in any country to facilitate or speed up a routine or necessary procedure

2.6 No person must threaten or retaliate against another person who has refused to offer or accept a bribe or who has raised concerns about possible bribery or corruption.

## 3 WHO MAY BE INVOLVED IN BRIBERY AND IN WHAT CIRCUMSTANCES?

3.1 Bribery and corruption may be committed by:

3.1.1 the Group's employees, officers or directors;

3.1.2 anyone they authorise to do things on their behalf;

3.1.3 the Group's representatives and other third parties who act on its behalf;

3.1.4 the Group's suppliers; and

3.1.5 even the Group's customers (for example, a customer might try to induce one of the Group's employees to give that customer more favourable terms).

3.2 Bribery can occur in both the public and private sectors. The person receiving the bribe is usually in a position to influence the award or the progress of business, often a government or other public official.

# 4 THE LEGAL POSITION ON BRIBERY FROM A UK PERSPECTIVE

4.1 Bribery and corruption are criminal offences in most countries where the Group does business. UK incorporated companies are subject to the Bribery Act 2010. Under the Act, it is illegal:

4.1.1 to pay or offer to pay a bribe;

4.1.2 to receive or agree to receive a bribe;

4.1.3 to bribe a foreign public official; and/or

4.1.4 for a commercial organisation, to fail to have adequate procedures in place to prevent bribery.

4.2 It does not matter whether the bribery occurs in the UK or abroad. A corrupt act committed abroad may well result in a prosecution in the UK and/or the US, which has similar legislation. Nor does it matter whether the act is done directly or indirectly.

# 5 THE GROUP'S POSITION ON BRIBERY

5.1 Involvement in bribery and corruption exposes the Group and relevant individuals to a criminal offence. It will also damage our reputation and the confidence of our customers, suppliers and business partners.

5.2 The Group's position is simple: the Group conducts its business to the highest legal and ethical standards. The Group will not be party to corruption or bribery in any form. Such acts would damage the Group's reputation and expose the Group, and its employees and representatives, to the risk of fines and imprisonment.

5.3 The Group takes a zero-tolerance approach to bribery and corruption by its people and its third-party representatives. We are committed to:

5.3.1 rejecting the facilitation of tax evasion, and

5.3.2 not recommending the services of others who do not have reasonable prevention procedures in place

5.4 Bribery may be more widespread in some countries, and business sectors, than others. In some cases, you may be told that unless the Group pay bribes it will not win business or be able to complete contracts. That does not matter. If the Group was to be involved in even one instance of bribery, it would have shown that it engages in such conduct. It does not.

5.5 This ethical stance is good for our business and is non-negotiable.

5.6 The following table sets out some of the benefits of acting with integrity and some of the possible consequences of not acting with integrity:

| Benefits of acting with integrity | Consequences of not acting with integrity |
|---|---|
| • Increased chances of being selected as a supplier in public and private sectors<br>• Other business will want to work with us<br>• Remain in good standing with our banks and own suppliers<br>• People will be more likely to want to work for us<br>• Protected reputation | • A business that is involved in bribery and corruption is not in control of its dealings and is at risk of blackmail<br>• If the business is found guilty of bribery, or if it fails to put in place adequate procedures to prevent it, could be subject to large fines<br>• An allegation of bribery or failure to prevent bribery would result in severe reputational damage<br>• The cost of our insurance cover could increase very significantly<br>• Banking or supply facilities might be withdrawn or offered only on less favourable terms<br>• Being blacklisted for tendering for private and public sector contracts<br>• Good people will not want to work for us |

## 6 WHAT ARE INDICATORS OF BRIBERY AND CORRUPTION?

6.1 Common indicators of bribery and corruption include those listed below but there may well be others. Examples include:

6.1.1 Payments are for abnormal amounts or purposes (e.g. ‘commission’), or made in an unusual way (e.g. what would normally be a single payment is made in stages, through a bank account never previously used, and/or in a currency or via a country which has no connection with the transaction);

6.1.2 Process is bypassed for approval or sign-off of terms or submission of tender documents, payments, or other commercial matters; those whose job it is to monitor commercial processes

(e.g. finance department) may be prevented from or hindered in doing so;

6.1.3 Individuals are secretive about certain matters or relationships and/or insist on dealing with particular customers or contacts personally; they may make trips at short notice without explanation, or have a more lavish lifestyle than expected;

6.1.4 Decisions are taken for which there is no clear rationale; and/or

6.1.5 Records are incomplete or missing.

## 7 WHO IS RESPONSIBLE FOR THIS POLICY

7.1 The Chief Executive has overall responsibility for this policy. Managing Directors and Divisional Presidents/CEO's have responsibility for it in their territories/regions. The Group CEO is responsible for ensuring that this policy is adhered to by all business units and regions.

## 8 AREAS OF SPECIFIC RISK

8.1 Certain areas of business are often at higher risk than others. These include:

8.1.1 **Gifts and hospitality:** These are covered separately in Appendix One and in the Group Gifts and Entertainment policy. Please familiarise yourself with this.

8.1.2 **Facilitation payments:** These are also known as 'grease' payments. Usually, they are small amounts paid to officials to provide goods or services to which the Group is already entitled, e.g. speeding up the grant of a licence or permit or delivering goods which the Group has ordered and paid for. In some cases, they may be larger, e.g. a significant amount is demanded to complete a project (e.g. the last mile of a motorway, or section of a major development). Facilitation payments are common in many countries, particularly those where public officials are poorly paid. You may be told that this is normal practice and that the Group will be disadvantaged unless we do the same. But such payments are illegal under the UK Bribery Act and in many other counties where the Company does business. Whatever their size, the Group does not offer or pay them. If you are faced with a request, or a demand, for such a payment, please

contact your local Finance Department immediately.

8.1.3 **Third parties:** The Group uses external parties to help it achieve its business objectives. Whilst that use is important, and in some cases essential, it can involve significant risks. It is therefore the subject of a separate policy, [the intermediaries and agents policy]. Anyone who deals with third parties who act on the Group's behalf must familiarise themselves with this policy and adhere to it.

8.1.4 **Political contributions:** You should be aware that such contributions can be (or be seen as) bribes in disguise. The Group does not make donations to political parties. No individual is to make a donation stated to be, or which could be taken to be, on the Group's behalf without the prior approval of the Board. You may, of course, make political donations in a personal capacity but please be sensitive to how such contributions could be perceived, especially by those who are aware of your connection with the Group.

8.1.5 **Charitable donations:** Bribes may even be disguised as charitable donations. For that reason, donations we make are approved by resolution of the Board and recorded. Whilst individuals may of course make personal donations to charity, they should not do so on behalf of the Group without prior approval from the Board.

## 9 LOCAL CIRCUMSTANCES

9.1 The Group understands that different parts of the world have different social and cultural customs. This does not affect the Group's stand that it does not pay or accept bribes or act corruptly: it does not and will not. However, subject to that position, the Group understands the need to be sensitive to local customs. For example, there are cultures in which refusing (or even failing to offer) a gift is considered impolite and could alienate a key contact, please refer to Appendix One as to guidelines on such gifts. In such cases, please refer to the Finance Department. Divisional Managing Directors and CEO's are responsible for establishing variations to this Policy in their area subject to the agreement of the Group CEO.

## 10 EXCEPTIONAL CIRCUMSTANCES

10.1 In some circumstances a payment is justifiable. If one of the Group's people is faced with a threat to his or her personal safety or that of another person if a payment is not made, they should pay it without fear of recrimination. In such cases, however, the Finance

Department must be contacted as soon as possible, and the payment and the circumstances in which it was made must be fully documented and reported to the Managing Director for the business and region concerned within five working days.

10.2 Such cases will be rare. All of the Group's employees visiting regions where such cases are more common should familiarise themselves, prior to travel, with current guidance relating to those countries. The Managing

Director or CE should be consulted if in doubt. For general information on travelling to a particular country, please consult the latest information from the Foreign and Commonwealth Office.

## 11 RISK ASSESSMENT

11.1 The risk of bribery and corruption in the Group's business will vary by area. The Managing Director of each country, working with the Group CEO and CFO, are responsible for assessing the level of risk to which their business unit or region is subject, and, with the approval of the CEO, putting in place any measures additional to those outlined in this policy they consider are required.

## 12 RECORDS

12.1 It is essential that the Group keeps full and accurate records of all its financial dealings. Transparency is vital; false or misleading records could be very damaging to the Group. Under money laundering regulations the Group's lawyers and accountants are obliged to report anything which appears to be irregular.

12.2 All staff must therefore declare and properly record (via the Gifts and Hospitality Online reporting tool) all hospitality and gifts given or received in accordance with the Group's Employee Handbook(s). All staff must also submit all expenses claims relating to hospitality, gifts or payments to third parties in accordance with the Group's prevailing Expenses Policy and Procedure and properly record the reason for the expenditure.

12.3 All accounts, invoices, credit notes, purchase orders and other records relating to dealing with third parties (including suppliers and customers) must be properly prepared in accordance with the Group's prevailing practices and requirements and with accuracy and completeness. No account may be kept 'off book'.

## 13 MONITORING

13.1 Everyone in the Group must observe the requirements of this policy. It will count for nothing unless we do. The Finance Department will monitor the policy regularly to make sure it is being adhered to. In doing this, they act in the interest of the business as a whole, and it is therefore

the responsibility of all of us to help them in this. The Managing Director or Divisional CEO will report regularly to the CEO on business unit and region compliance with this policy.

## 14 YOUR RESPONSIBILITY

14.1 Everyone in the Group is responsible:

14.1.1 for reading and being aware of the contents of this policy and complying with it;

14.1.2 for keeping full and accurate records of all cases where bribery is suspected; and

14.1.3 for reporting cases where the individual knows, or has a reasonable suspicion, that bribery has occurred or is likely to occur in the business.

14.2 We will not penalise anyone who loses business as a result of not engaging in bribery or corruption.

## 15 WHAT TO DO IF YOU THINK SOMETHING IS WRONG

15.1 Each of us has a responsibility to speak out if we discover anything corrupt or otherwise improper occurring in relation to the business. The Group cannot maintain its integrity unless we do that. If you are offered a bribe, or are asked to make one, or if you discover or suspect that any bribery or corruption has occurred or may occur, whether:

15.1.1 by another member of staff;

15.1.2 by a third party who represents the Group;

15.1.3 by one of the Group's suppliers or competitors;

15.1.4 or by anyone else—perhaps even a customer seeking to get better terms from the Group you must report it to your Managing Director as soon as possible. If for any reason you cannot do this, you must report it to the CEO or CFO via the Group's Whistleblowing Policy. We will investigate all allegations of corruption immediately.

## 16 COMPLIANCE WITH THIS POLICY

16.1 The Group takes compliance with this policy very seriously. Failure to comply puts both individuals and the Group at risk.

16.2 Individuals may commit a criminal offence if they fail to comply with this policy. The criminal law relating to bribery and corruption carries severe penalties.

16.3 Because of the importance of this policy, failure to comply with any requirement of it may lead to disciplinary action under our procedures, and this action may result in

dismissal for gross misconduct. Any nonemployee who breaches this policy is liable to have their contract terminated with immediate effect.

16.4 If you are in doubt about anything in this policy, do not hesitate to contact the Finance or HR Department.

16.5 This policy does not form any part of the Employee's contract and may be amended at any time.

Signed by

Employee: Date:

Signed on behalf of the

Group: Date:

## Approvals & Version Control

| Ver | Issued by: | Approved by: | Date: (dd/mm/yy) | Changes: |
|---|---|---|---|---|
| 1.0 | Phinn, S | Hodgson, R | 11/07/25 | Latest Version |
| 2.0 | Phinn, S | Human, W | 12/02/2026 | Changed Approver |
| | | | | |

## APPENDIX ONE - GIVING GIFTS

Our day-to-day business does not require us to routinely provide gifts and, as doing so gives rise to potential allegations of bribery, care should always be taken.



### High Risk

**Not Permitted**

- Gifts of cash (or cash equivalent, such as gift vouchers) other than charitable donations made in accordance with this policy.
- Gifts given at the suggestion of the recipient or in lieu of normal payment.
- Gifts made with the intention of obtaining a business advantage.
- Gifts in exchange for other gifts or favours.
- Gifts which the recipient could not disclose to his or her management without embarrassment or gifts to those whom we believe to be subject to restrictions on the acceptance of gifts.



### Potential Risk

**Seek advice from CFO before giving**

- Gifts (other than simple Christmas cards) to those holding governmental or judicial office.
- Gifts with a value exceeding £50.



### Generally OK

**Seek advice from CFO if unsure**

- Customary small gifts and cards at Christmas.
- Gifts with an appropriate value (maximum £50) given in the name of the firm to thank a person for performing a legitimate activity or to celebrate an important event. Taking into account the reason for giving it, the gift must be of an appropriate type and given at an appropriate time. For example:
  - a gift of flowers or a bottle of wine made to a guest speaker at a conference organised by the firm; or
  - a gift to a person retiring from the firm
- Charitable donations made in accordance with this policy.

## RECEIVING GIFTS

In addition to this policy, we are also under a professional duty not to accept gifts of significant value from clients unless they receive independent legal advice.



### High Risk

**Not Permitted**

- Gifts of cash (or cash equivalent, such as gift vouchers) other than gifts made as part of our corporate social responsibility activities which are to be remitted to a registered or exempt charity.
- Gifts made with the intention of obtaining a business advantage.
- Gifts made secretly.
- Gifts which cause embarrassment, or which are provided without a clear purpose.



### Potential Risk

**Seek advice from CFO before giving**

- Gifts from suppliers.
- Gifts with a value exceeding £100 or the local equivalent



### Generally OK

**Seek advice from CFO if unsure**

- Customary small gifts and cards at Christmas.
- Gifts with an appropriate value (maximum £100 or local equivalent) given by clients to express their appreciation on the conclusion of, or at a significant milestone in, a matter in which we act.
- Gifts with an appropriate value (maximum £100 or local equivalent) given to express thanks for the performance by us of a legitimate activity, such as speaking at a conference, and which have (if of a value of £20 or local equivalent or more) been recorded.
- Gifts for the explicit purpose of supporting our corporate social responsibility activities and which are to be remitted to a registered or exempt charity.

## HOSPITALITY

The Bribery Act 2010 does not prevent normal and appropriate hospitality. Nevertheless, hospitality may become a mechanism for bribery and care should be taken.

## High Risk

**Not Permitted**

- Invitations to events at which representatives of the firm will not be present.
- Hospitality which the recipient could not disclose to his or her management without embarrassment or which conflicts with restrictions applicable to the recipient on the acceptance of hospitality.

## Potential Risk

**Seek advice from CFO before giving**

**(unless approved sought and received under the firm's expenses policy)**

- Restaurant / bar entertainment for which the cost per participant exceeds £100 (or local equivalent).
- Sporting or cultural events for which the cost per participant exceeds £200 (or local equivalent)
- Inappropriately frequent hospitality or hospitality with an unclear purpose.
- Foreign travel or hotel accommodation expect purely for the purpose of travelling to a person's residence or normal place of business.

## Generally OK

**Seek advice from CFO if unsure**

- Office meetings, conferences and marketing events together with normal catering provision.
- Breakfasts, lunches, dinner or drinks meetings or invitations to sporting or cultural events, for the purpose of: explaining the business services provided by the participants; getting to know a person or business to aide our future working relationship, introducing colleagues who are likely to work with that person or business
  - discussing a current matter; or
  - keeping in touch with an existing client or contact;

  at a location which is appropriate to the purpose of the meeting and its participants

and which, considering all the circumstances, is not unduly lavish.

- Appropriate events celebrating the completion of, or the reaching of an important milestone in, a matter.