TDC ENGINEERING EXCELLENCE

TDC (Aberdeen) Limited
Bankhead Industrial Estate
Bankhead Avenue, Bucksburn
Aberdeen AB21 9ET

Anti-Bribery and Corruption Policy

Purpose

The purpose of this policy is to establish controls to ensure compliance with all applicable anti-bribery and corruption regulations, and to ensure that the Company's business is conducted in a socially responsible manner.

Policy statement

It is our policy to conduct all of our business in an honest and ethical manner. We have a zero-tolerance approach to all forms of tax evasion, whether under UK law or the law of any foreign country, and are committed to implementing and enforcing effective systems to counter tax evasion facilitation. We expect our suppliers to comply with all applicable laws, regulations, codes and sanctions relating to the prevention of tax evasion facilitation including the Criminal Finances Act 2017.

Bribery is the offering, promising, giving, accepting or soliciting of an advantage as an inducement for action which is illegal or a breach of trust. A bribe is an inducement or reward offered, promised or provided in order to gain any commercial, contractual, regulatory or personal advantage. It is our policy to conduct all of our business in an honest and ethical manner. We take a zero-tolerance approach to bribery and corruption. We are committed to acting professionally, fairly and with integrity in all our business dealings and relationships wherever we operate and implementing and enforcing effective systems to counter bribery.

We will uphold all 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. Bribery and corruption are punishable for individuals by up to ten years' imprisonment and a fine. 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.

The purpose of this policy is to:

- Set our responsibilities, and of those working for us, in observing and upholding our position on bribery and corruption; and
- Provide information and guidance to those working for us on how to recognise and deal with bribery and corruption issues.

Gifts and hospitality

This policy does not prohibit normal and appropriate hospitality (given and received) to or from third parties provided that the following requirements are met:

- Not made with the intention of influencing a third party to obtain or retain business or a business advantage.
- Complies with local law.
- Given in the Company's name, not in your name.
- Does not include cash or a cash equivalent (such as gift certificates or vouchers).
- Appropriate in the circumstances. For example, in the UK it is customary for small gifts to be given at Christmas time.
- Takes into account the reason for the gift, of an appropriate type and value and given at an appropriate time; and
- Given openly, not secretly.
- Declare and keep a written record of all hospitality or gifts accepted or offered.

Facilitation payments and kickbacks

Facilitation payments are a form of bribery made for the purpose of expediting or facilitating the performance of a public official for a routine governmental action, and not to obtain or retain business or any improper business advantage. Facilitation payments tend to be demanded by low level officials to obtain a level of service which one would normally be entitled to. Our strict policy is that facilitation payments must not be paid. If you are asked to make a payment on our behalf, you should always be mindful of what the payment is for and whether the amount requested is proportionate to the goods or services provided. You should always ask for a receipt which details the reason for the payment.

Political donations

We do not make charitable donations or contributions to political parties.

t +44 (0)1224 710077
f +44 (0)1224 710088
e info@TDCaberdeen.co.uk
w www.TDCaberdeen.co.uk

Charitable contributions

Charitable support and donations are acceptable whether of in kind services, knowledge, time or direct financial contributions. However, employees must be careful to ensure that charitable donations that are legal and ethical under local laws and practices. No donations must be offered or made without the prior approval of the Managing Director.

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 employees 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 or breach of this policy has occurred or may occur in the future.
- Managers are responsible for ensuring their Department is fully informed of policy requirements. Managers are also responsible for adopting and enforcing appropriate controls and taking the steps necessary to ensure compliance with this policy by all employees, distributors, and consultants.
- Any employee who breaches this policy will face disciplinary action, which could result in dismissal for gross misconduct.

How to raise a concern

If you have any doubt or concern about any situation relating to the policy, seek guidance from your manager before doing or omitting to do anything that could compromise your position within the Company.

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.

Protection

Employees 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 your line manager immediately.

Record keeping

We must keep financial records and have appropriate internal controls in place which will evidence the business reason for making payments to third parties.

Monitoring and Review

QHSE Department will monitor the effectiveness and review the implementation of this policy, regularly considering its suitability, adequacy and effectiveness. Any improvements identified will be made as soon as possible. Internal control systems and procedures will be subject to regular audits to provide assurance that they are effective in countering bribery and corruption. All employees are responsible for the success of this policy and should ensure they use it to disclose any suspected danger or wrongdoing. This policy does not form a part of any employee's contract of employment, and it may be amended at any time.

Karen McNeil
Director
20th January 2026