



Code of Conduct and Ethics Policy

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CODE OF CONDUCT AND BUSINESS ETHICS

OUR CODE OF CONDUCT AND BUSINESS ETHICS

We conduct our business activities in a fair, honest and ethical manner. These core values are central to maintaining our reputation and continued business success.

We operate on excellence and integrity and the purpose of this Code is to set out the standards of behaviour expected of us all in everything we do at Accsys Technologies PLC (including its group companies and any of officers and employees). These behaviours underpin our culture as a business and our reputation.

While this Code cannot cover every possible situation that you may face, it sets out the principles that should be followed and gives guidance on what to do if you have concerns and where to get advice if you are unsure in any given situation.

Our Code is not only about compliance with the laws that apply to us in the jurisdictions in which we operate. It is also about us acting as a fair, honest and ethical business that has a positive impact on our stakeholders – and being perceived as a fair, honest and ethical business.

In some situations, acting ethically and legally may mean that we lose business or a business advantage. Our reputation should not be put at risk for a short-term gain. In the long term, we will benefit from our conduct and our ethical standards.

This policy was adopted by Accsys' Board of Directors on 29 January 2025 on behalf of Accsys Technologies PLC.

Signed for and on behalf of Accsys Technologies PLC by:



Jelena Arsic van Os
Chief Executive Officer
30 January 2025

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1. INTRODUCTION

Accsys Technologies PLC ("**Accsys**") is committed to and believes in conducting business to the highest possible standards. The purpose of this Code of Conduct and Ethics Policy (this "**Code**") is to set out the behaviour expected and the principles that should guide the conduct of the business of Accsys.

References to "**us**", "**our**" and "**we**" in this Code are references to Accsys.

2. SCOPE

This Code applies to Accsys, its subsidiaries and to all of their respective directors, officers, executives, full-time, part-time and temporary employees (including secondees) and contract workers to the extent that they conduct activities at or for Accsys (together referred to in this Code collectively as "**you**" or "**employees**").

Suppliers, vendors, contractors, joint venture partners, agents and all others performing services for or on our behalf (referred to below as "**Service Providers and Business Partners**") are expected to act in accordance with the principles set out in this Code.

3. ETHICS POLICY

Quality, good faith, honesty, integrity, safe operations and respect for the law and ethical practices underpin what we do as a business and our good reputation. These values shall serve as basis for the conduct of our business regardless of geographic location, business area or professional level.

Maintaining our reputation is a key element to the continuing success of our business and should not be put at risk for short term gain. Compliance with this Code is crucial to maintaining our good standing, even if that means we lose business. In the long term, we are likely to win more business because of the quality of our service and our high ethical standards.

Doing the right thing is not always easy and there may be grey areas. This Code provides a set of principles which, if followed, will help you to do the right thing. You are encouraged to ask questions about this Code and its application.

All employees must:

- Conduct themselves in a professional and ethical manner in accordance with the highest standard of business practice;
- Observe the highest standards of integrity and fair dealing;
- Ensure that they promote and protect our reputation of and act in our best interests, putting our long-term interests ahead of short term or personal gain; and

- Follow this Code and our policies and procedures for example, relating to anti-corruption & anti-money laundering, environmental, social & governance, environmental protection, health and safety, human rights and security.

This Code supplements and does not replace the requirement to comply with the laws in the countries in which we operate. Where there are differences between the local law and this Code, you must apply whichever sets the highest standard of behaviour.

The Code cannot address every conceivable situation. In many circumstances, the law or this Code will clearly dictate what you should do, but on other occasions the situation will require you to exercise judgment. Always err on the side of caution.

When faced with a situation which makes you concerned: stop, think and ask yourself:

- **What feels wrong about the situation or action?**
- **Is the situation covered by this Code or some other policy or procedure?**
- **Should I speak to someone else to ensure that I do the right thing?**
- **Would I be happy telling my colleagues, friends, family, the media, or the police about what is proposed?**

If you have a concern that someone has acted in a manner inconsistent with this Code, you have a responsibility to raise the issue. One person's unethical behaviour or error of judgement can reflect upon the whole of our business.

Non-compliance with this Code may result in disciplinary action being taken.

4. RESPONSIBILITY FOR COMPLIANCE

The Board has overall responsibility for the oversight of this Code. The Board is responsible for promoting open and honest two-way communications and will be diligent in looking for indications that unethical or illegal conduct has occurred.

The Senior Leadership Team has day-to-day responsibility for oversight of this Code and will report instances of non-compliance to the Board as appropriate.

Managers should lead by example and work to create an environment that encourages compliance with this Code. Supervision of responsible business practices is as important as supervision of performance. Managers should encourage those they manage to report any concerns directly to them or otherwise in accordance with our Whistleblowing Policy. They should also encourage their staff to ask any questions they have regarding any element of this Code or our wider policies and procedures.

Employees are expected to be familiar with and comply with this Code and our wider policies and procedures. Any violations or suspected violations of the requirements of this Code or our wider policies and procedures must be reported (see paragraph 24 on Duty to Report Concerns and Suspicions for further details). It is important that employees attend our compliance training (where requested). Employees must act with honesty and integrity and

comply with all applicable laws, whether or not specifically covered by this Code and our wider policies and procedures.

Service Providers and Business partners are encouraged to develop and implement ethics programs that are consistent with the principles set out in this Code and are expected to act with honesty and integrity and to comply with all applicable law.

5. COMPLIANCE WITH ALL LAWS

We are committed to carrying out all activities connected to our business in accordance with all applicable laws in the countries in which we operate or conduct business. Employees will comply with all applicable laws. Anyone with questions regarding the application of laws should consult the Legal team.

6. ANTI-BRIBERY AND CORRUPTION

We do not tolerate, permit, or engage in bribery, corruption, or improper payments of any kind in our business dealings both with public officials and people in the private sector. This applies to our operations anywhere in the world and wherever business is operated on our behalf.

Bribery of government officials, public officials, employees or agents of businesses, in any part of the world, is prohibited under the UK law, US law, and the laws of most other countries. UK and US bribery laws are vigorously enforced, and the penalties are severe. Individuals who engage in bribery face a real risk of imprisonment

What is bribery and corruption?

- **Bribery** means trying to influence a business decision or making it easier to do a piece of work by offering or receiving cash, gifts or other incentives, either directly or through someone else. Bribery can take many forms and can include gifts, hospitality, personal benefits and cash. We all need to be mindful of the intentions of external parties when they offer us anything.

Bribes usually take the form of improper payments or personal "commissions". They can, however, take on many different shapes and forms, such as gifts, holidays, reimbursement of travel and other expenses, secret rebates, charitable or political donations, job offers, scholarships, and excessive hospitality.

In respect of public officials (any person who exercises a public function), a bribe can be anything of value that is offered or given with the intention of influencing the public official to obtain or retain a business advantage; this is a low threshold as it does not require an intention that the official exercises their role improperly.

- **Corruption** is the misuse of public office or a business position for private gain.

For more information see our Anti-Bribery, Anti-Corruption, Gifts and Hospitality, Anti-Facilitation of Tax Evasion & Conflict of Interest Policy.

7. FACILITATION PAYMENTS

Facilitation payments are unofficial payments paid to speed up an administrative process or secure a routine government or local authority action by an official. It is important that all employees can recognise where a payment might be a facilitation payment. Unless permitted by the local written laws in the jurisdiction in which the payment is made, facilitation payments are treated as bribes under UK law and other laws and are prohibited by Accsys. A typical example of a facilitation payment is a payment to a customs officer to get goods through customs more quickly.

8. GIFTS & ENTERTAINMENT

Any hospitality or gift offered or given, or received, by employees, service providers and business partners in connection with our business must be reasonable and not be intended to influence improperly a business relationship or transaction.

As a rule, hospitality and / or gifts must be occasional, modest, transparent and consistent with applicable laws and standard industry practice. Gifts and hospitality from Accsys are designed to enhance our image, better present our operations, or establish cordial relations.

Cash payments should not be made or received. Any amounts spent by employees on hospitality or gifts must be properly recorded in our accounts.

9. POLITICAL AND CHARITABLE DONATIONS

We do not make contributions to political parties, organisations or individuals engaged in politics or public life as a way of obtaining an advantage in business. Any requests for an exception to this rule or queries in relation to political donations must be made to the Chief Executive Officer.

This policy does not prevent any individual from choosing, in a personal capacity, to join, support or make a donation to a political party provided that it is done in such a way that there is no connection with our business, and that in the circumstances it could not reasonably be perceived by others as being a donation or involvement by Accsys or for any business advantage. Employees choosing to participate in political activities must do so on their personal time and at their own expense.

While Accsys wishes to support charities, particularly those in the communities we operate in, proposed donations to charity can be used as a front for paying bribes. Donations should only be given to reputable, legitimate and registered charities.

Examples of circumstances in which charitable donations should not be made:

- The charity refuses to issue a receipt, or suggests that the donation be made anonymously;

- The account for the proposed donation is in a different country from where the charity is located;
- An officer, director, or employee of the charity has family or other ties to a public official who is or may be involved in the issuing of a licence, consent, approval, or contract to us;
- The donation and intended recipient are suggested by a public official.

10. CONFLICTS OF INTEREST

All business decisions should be based on what is in the best interests of Accsys and should not be decided based on personal considerations or relationships.

Employees must take appropriate steps to avoid situations that may create or appear to create conflicts of interest.

A conflict of interest is an activity, working relationship or situation, which could influence decisions you make and interfere with your loyalty to Accsys. Conflicts of interest can happen when people's personal, social, financial or political activities interfere with the way they carry out their work and influence the decisions they take, in particular, their ability to make impartial decisions that are in the best interests of Accsys.

Examples of conflicts of interests include:

- having a financial interest in, or other employment with, or serving on the board of a company which does business with, or is a competitor of Accsys;
- having a close relative employed by a competitor or Service Providers / Business Partners of Accsys;
- having a personal interest in any transaction with Accsys, including the purchase, sale or lease of any property; and/or
- offering employment at Accsys to a close friend or relative.

Wherever possible conflicts of interest should be avoided but where they do arise it is important that they are disclosed as soon as is possible and managed appropriately. Any potential conflict of interest should be notified to the Legal team. Upon intimation, the Legal team will consider the matter and decide on the appropriate course of action.

11. FRAUD

All employees have a duty to assist Accsys with preventing and detecting fraud.

All suspicions or discoveries of fraud by another employee, a Service Provider, Business Partner or any other third party connected to our business should be brought to our attention by reporting the suspicion / discovery to your manager, the Legal team, or in accordance with our Whistleblowing Policy. The requirement to report instances of fraud applies both where Accsys is the victim, or potential victim of fraud, and also where the suspected fraud is being carried out against us by our employees or Service Providers / Business Partners or against any third parties.

Fraud is committed when a person acts dishonestly intending to make a gain or to cause loss to another (or expose another to a risk of loss). The following are common types of fraud (the list is not exhaustive):

- Use or intended use of falsified documents for a normal business purpose;
- Submitting false / misleading information in a tender process;
- Falsifying Service Providers / Business Partners invoices;
- Theft of monies or other property where deception is used;
- Misuse of company time;
- False references / qualifications to secure employment

12. MONEY LAUNDERING

We may commit an offence if we use, possess, transfer or otherwise deal with property which is suspected to be derived from criminal activity.

It is important that you report any suspicions or knowledge of criminal conduct connected in any way to our business, no matter how small, to your manager, the Legal team or in accordance with our Whistleblowing Policy.

13. CONFIDENTIALITY AND INSIDER TRADING

Information which employees gain during the course of their work about Accsys, a Service Providers / Business Partners or another employee should not be disclosed to anyone outside the Company. Confidential information should also not be disclosed to colleagues who do not require the information for their normal work activities.

If the confidential information pertains to a publicly traded company, is not generally available and would be likely to influence a person's decision to invest or sell shares in that company then the disclosure of this information and any subsequent dealing could amount to insider trading. The disclosure or misuse of such insider information would be a breach of contract between Accsys and its employees, business partners and service providers. It is also a criminal offence in certain countries to disclose insider information which results in dealing.

14. FAIR COMPETITION

Our operations are subject to competition laws (referred to as antitrust laws in some countries). These laws seek to promote free trade and prevent collusion between businesses which may disadvantage consumers. Any understanding whatsoever between Accsys, its competitors or their representatives with respect to price or any element of price including discounts, premiums and credit terms is strictly forbidden.

If a competitor, Service Providers / Business Partners or a customer tries to discuss issues with you that could be anti-competitive and infringe competition laws you should end the conversation immediately and report the matter to the Legal team or in accordance with our Whistleblowing Policy.

15. EQUAL OPPORTUNITIES AND ANTI-DISCRIMINATION

We promote an environment in which all employees (including potential employees) enjoy equal opportunities and treatment, free of any form of discrimination, bias or harassment. We take a zero tolerance approach to harassment, or any other form of discrimination.

Accsys will not tolerate any bullying, harassment or other form of offensive conduct, particularly that which is related to an individual's sex, race, disability, sexual orientation, religion or belief, or age.

Accsys is committed to creating a working environment in which the dignity of employees, workers and third parties is respected. A climate in the workplace should also be created and maintained in which victims of sexual harassment will not feel that their grievances are ignored or trivialised, or fear reprisals. To help create this climate, we provide training for all employees on discrimination and harassment in the workplace.

Sexual harassment is a form of unfair discrimination and is prohibited on the grounds of sex and/or gender and/or sexual orientation. Accsys will not condone any form of sexual harassment and allegations of sexual harassment will be dealt with seriously, expeditiously, sensitively and confidentially in accordance with Accsys' Policy for the Prevention of Sexual Harassment

Any instances of discrimination or harassment should be reported in accordance with Accsys' internal Anti-Harassment & Bullying Policy. This policy contains details of the initial steps to be taken in the event an individual is being harassed or bullied and how they can subsequently raise a formal complaint; and what an individual is expected to do if they experience another individual being harassed or bullied. The policy also describes the steps Accsys will take when carrying out a formal investigation into any alleged harassment or bullying and the actions that will follow such an investigation, including disciplinary action for the harasser or bully, as well as how an individual may appeal the outcome of this decision and what support and protection is afforded to those involved in such an investigation.

We are committed to ensuring that all employees receive fair and equitable compensation for their work, regardless of gender, race, age, religion, sexual orientation, disability, or any other characteristic protected by law. This commitment is rooted in our dedication to upholding the principles of human rights and fostering a diverse and inclusive workplace.

We adhere to the principle of equal pay for equal work. Employees performing the same or substantially similar work, under similar conditions and with similar performance levels, shall receive the same rate of remuneration. This applies to all forms of compensation, including base salary, bonuses, benefits, and other incentives.

16. DATA PROTECTION

Information held or collated by us can contain the personal data of our employees or personal data that we have obtained about an individual from our clients, Service Providers and Business Partners and the public in general.

This personal data is subject to certain legal safeguards specified by data protection laws, which impose restrictions on how organisations may collect, process, store, preserve, communicate or use personal data. Such laws impose stricter controls in respect of "Sensitive Personal Data" which includes information relating to a person's:

- Racial or ethnic origin;
- Political opinion;
- Religious or other beliefs of a similar nature;
- Trade union membership;
- Physical or mental health or condition;
- Sexual preference;
- Commission or alleged commission of any criminal offence; and / or
- Criminal proceedings or convictions.

We are committed to protecting the privacy and rights of the subjects of personal data that we hold through compliance with data protection laws and our own operational and technical standards.

We expect employees to adopt safeguards to prevent Accsys information being on display unnecessarily i.e. on computer screens or left in public.

Accsys operates a policy for the classification, storage and handling of electronic and paper documents. The originator of information is responsible for determining the classification of information. If not known, information should be classified as confidential until advice from the Accsys' IP Counsel is sought.

Employees must take practical steps to safeguard confidential information, for example:

- Only disclosing on a need to know basis
- Dispose of documents using the confidential waste bin
- Use password protection/ encryption when sending documents

17. HEALTH AND SAFETY AND ENVIRONMENT MATTERS

Our goal is to create a working environment such that we cause no harm to people, and where we minimise our impact on the environment.

To achieve this we will:

- Always comply with the law, or Accsys' standards, whichever is higher;
- Operate our business to ensure proactive risk mitigation and continuous improvement;
- Set goals and targets, and measure performance against them;
- Hold ourselves and our Service Providers and Business Partners accountable to meet Accsys' standards; and
- Communicate openly with those who may be affected by our activities.

Safe operations in all company activity is a core value. If operational results and safety ever come into conflict, we all have a responsibility to choose safety over operational results and Accsys will support that choice.

18. MODERN SLAVERY AND HUMAN RIGHTS

We will conduct our business in accordance with the principles of, and with respect for, the Universal Declaration of Human Rights and the core labour standards recognised by the International Labour Organization ("ILO") as set out in the ILO Declaration on Fundamental Principles and Rights at Work. Where standards are in conflict, the Company seeks to respect internationally recognised human rights to the greatest extent possible.

Slavery and human trafficking ("Modern Slavery") are crimes and a violation of human rights. We have a zero-tolerance approach to slavery and human trafficking in our business or supply chain. Any instance of Modern Slavery in our business or supply chain is a breach of the core values of the business.

Modern Slavery could affect our business and supply chain; low skilled immigrant workers are particularly vulnerable. We therefore take steps to reduce the risk of Modern Slavery being connected to our business and supply chain.

The following key principles apply to our business and our supply chain:

- We do not tolerate child labour in our operations or supply chain. All workers within our operations and supply chain must be at least 15 years of age or, if higher than that age, the minimum age of employment permitted by the law of the country or countries where the performance, in whole or in part, of a contract takes place, or the age of the end of compulsory schooling in that country or countries, whichever is higher..
- Any form of forced or compulsory labour must not be used. Workers must be free to leave employment or work after reasonable notice.
- Passports, visas and other personal documentation should not be taken from workers.
- All forms of debt bondage are prohibited. Workers should not be subject to contracts that tie them into repaying a loan, accommodation expenses or some other costs that they have no or little opportunity to repay.
- Compensation and benefits must comply with local laws relating to minimum wages, overtime hours and other benefits.
- The right to freedom of association through actions such as the formation of trade unions and reliance on collective bargaining should be respected.
- Workers should have safe and healthy working conditions that meet or exceed applicable standards for occupational safety and health. Workers should receive regular health and safety training.
- Any form or threat of physical, sexual or verbal abuse, harassment, discrimination or other forms of intimidation must not be used.

Accsys publishes an annual statement setting out the steps taken to identify and mitigate the risks of slavery and human trafficking in connection with its procurement of labour, goods and services.

19. EXPORT CONTROLS AND TRADE SANCTIONS

In dealing with other countries, employees should at all times comply with all applicable import and export controls and sanctions relating to those countries. Exports can apply to the electronic transfer of data.

Failure to adhere to such controls and sanctions could severely impact on Accsys and those individuals involved. Potential penalties for non-compliance include the withdrawal of export licences, the imposition of criminal and civil fines and imprisonment.

Before entering into a contract, supplying or buying equipment, or transferring money, it is important to assess any sanctions risk associated connected to such dealings, including with the parties involved (and their owners and controllers).

We will not:

- Accept funds or deal with the assets belonging to, held or controlled by financial sanctions targets, designated as such under applicable sanctions regimes, nor make funds or other assets available (directly or indirectly) to, or for the benefit of, such targets. This also applies to companies and other businesses that are i) owned or controlled by and / or ii) acting for the benefit of, a sanctions target;
- Breach any trade or sectoral restrictions that target a particular dealing, this may be, for example, the provision of items (goods, technology or software, into, or for use in, a targeted country, the provision of services to persons in a targeted country or imports or purchases from the target country;
- Take any steps to circumvent an applicable sanctions regime.

20. COMMUNITY AND STAKEHOLDER RELATIONS

We act honestly, transparently and with integrity to develop strong and lasting relationships with our stakeholders. We engage with local communities, government, business partners and other stakeholders to understand the issues and concerns of the communities with whom we work. We seek to make a positive contribution.

We commit to monitoring our activities to determine and identify any affected communities and engaging with them regarding our operations as appropriate. We are committed to creating platforms and opportunities for affected communities to express their views on site risks, cultural heritage preservation, and other environmental and social impacts.

While we do not believe there are any indigenous peoples affected by our manufacturing sites, we are deeply committed to respecting the rights and cultural heritage of indigenous peoples through our supply chain. We are committed to only working with wood suppliers that are FSC certified (or equivalent) and aligned with the FSC Principle 3 relating to upholding the legal and customary rights of indigenous peoples to own, use, and manage their lands, territories, and resources.

We are committed to supporting the economic development of the communities in which we operate by prioritising local employment. This commitment is part of our broader dedication to upholding human rights and fostering sustainable development.

21. SERVICE PROVIDERS AND BUSINESS PARTNERS

Our relations and dealings with government officials, Service Providers/ Business Partners, and other third parties should at all times be such that our integrity and reputation would not be damaged if details of the relationship or dealings were to become public knowledge.

We seek long-term sustainable relationships with our Service Providers and Business Partners, which are fostered by fairness and mutual trust.

We aim to avoid doing business with Service Providers and Business Partners whose business practices are contrary to our own ethical standards. We will establish details of the business practices of our Service Providers and Business Partners by carrying our risk based due diligence. We will select Service Providers/ Business Partners based on merit, avoiding conflicts of interest, inappropriate gifts and entertainment or any other kind of benefit that might compromise selection. We will seek to do business with those Service Providers/ Business Partners who comply with legal requirements and act in a manner which is consistent with our commitment to compliance and ethics as outlined in this Code.

Any special requests from Service Providers and Business Partners which vary from normal business practice should be intimated to the Legal team immediately. Any material variation of normal business practice with Service Providers/ Business Partners should not be agreed to without first having consulted with the Senior Leadership Team which will decide on the appropriate course of action.

Care must be taken with public officials and employees of state-owned companies. When dealing with government officials, employees should make sure that they are aware of the rules which apply in the country concerned.

22. TAX (INCLUDING ANTI-FACILITATION OF TAX EVASION)

Accsys seeks to always act with integrity, honesty and transparency in its tax strategy and practices. We are committed to maintaining open and constructive relationships with all tax authorities and we have robust procedures in place to identify and mitigate any risk of tax evasion. **Tax evasion** is when a person or business dishonestly does not account for any tax or duty they owe.

We expect the businesses and people we engage with to comply with their tax obligations.

We will not tolerate any of our employees, associated persons, Service Providers and Business Partners concealing, disguising or misrepresenting their tax liability, or assisting, encouraging or facilitating tax evasion by any customers, suppliers or others that we do business with anywhere in the world.

Service Providers and Business Partners should put in place effective controls to prevent and detect tax evasion and its facilitation, and provide appropriate training, support and whistleblowing procedures to ensure their employees recognise the signs of tax evasion and immediately report any concerns.

We are committed to:

- Complying with all legal requirements in all countries which we operate in. This means compliance with the spirit as well as the letter of the tax laws in the countries in which Accsys operates
- Using fair tax practices and do not transfer value created to low tax jurisdictions
- Not using tax structures that do not have commercial substance
- Undertaking transfer pricing using the arm's length principle.
- Not using secrecy jurisdictions or so-called "tax havens" for tax avoidance

For more information see our Anti-Bribery, Anti-Corruption, Gifts and Hospitality, Anti-Facilitation of Tax Evasion & Conflict of Interest Policy.

23. ACCURATE REPORTING AND ACCOUNTING

Books, records and accounts must be kept which accurately and fairly reflect all transactions. The Company's Audit Committee has primary responsibility for monitoring the quality and effectiveness of the Company's internal controls to ensure accurate and fair reporting. Employees, Service Providers and Business Partners must not make, approve, or process any payment which relates to our business with the intention, understanding or suspicion that any part of the payment is to be used for any purpose other than that described by the documents supporting the payment. No "off the books" or unrecorded funds or accounts are permitted.

Examples of prohibited record keeping activities include:

- Making records appearing to show a payment to one person when, in fact the payment was made to, or intended for, someone else;
- Submitting inaccurate expenses;
- Records that inaccurately characterise or inaccurately describe the true nature of transactions or payments (for example, recording a bribe as a "commission" or "marketing expense", or a payment as an "overhead expense" instead of a "commission");

- Claims for services, products or equipment not received;
- Creating or maintaining any unrecorded funds or assets of the company, including unrecorded "petty cash"; and
- Numbered foreign bank accounts.

24. DUTY TO REPORT CONCERNS AND SUSPICIONS

If an employee has a concern about whether an activity is unethical or illegal or has breached this Code or other policies / procedures, they are expected to report matters in accordance with our Whistleblowing Policy.

Your report will be treated as confidential, and your identity can be kept anonymous if you wish to do so. However, it may be encouraged to not make anonymous admissions as investigations are best carried out with all available information.

We will not tolerate any attempt to penalise, or discriminate against, an employee who has reported a genuine concern in the honest and reasonable belief that there has been, or will be, any wrongdoing.

We will take all reported concerns seriously and will confidentially investigate to determine if the law or this Code have been contravened.

25. CONSEQUENCES OF NON-COMPLIANCE

We may take appropriate disciplinary action, up to and including termination of employment, against any employee who fails to comply with this Code, applicable laws or our wider policies and procedures. In addition, employees who break the law may be reported to law enforcement and may face criminal proceedings, fines or imprisonment.

We will not deal with Service Providers and Business Partners that act contrary to the principles set out in this Code.

26. EFFECTIVE MONITORING

We will review the Code regularly to ensure the adequacy and effectiveness of its contents.

27. WHO CAN I CONTACT IF I HAVE ANY QUESTIONS?

If you have any questions or queries about anything in this Code, please refer to the FAQs set out in Appendix 1 or contact the Legal team.

Appendix 1: Code of Conduct & Ethics – Frequently Asked Questions

1. I am not located in the UK, does the policy on bribery apply to me?

Yes. This policy has extraterritorial reach and applies to all dealings and activities connected with our operations, regardless of where they take place.

As a UK incorporated company, Accsys Technologies PLC, can be held criminally liable under UK law for failing to prevent bribery by our employees, agents, or others acting for or on our behalf regardless of where in the world the bribery occurs.

2. What is a gift?

A gift is any item of value that is given or received without charge or at a greatly reduced charge.

A gift can be tangible or intangible. Tangible items may include cash, vouchers, or jewellery, or clothing. Intangible items may include experiences such as a free hotel room, discounted flights or inclusion on a guest list for an exclusive event.

Not all gifts amount to bribery. However, care needs to be taken when they are given or received before, during or after business dealings. Gifts should not be offered or accepted if there is any suggestion that the recipient will act in a particular way in their role as a result. Extra care needs to be taken when dealing with public officials.

Cash gifts to business contacts are expressly prohibited, as are cash equivalents, such as gift vouchers.

3. A Service Provider/ Business Partner gave me a pen with their company's logo on it. Does this have to be returned?

No, you can generally accept appropriate gifts that are promotional in nature.

4. Can I make any donations or provide product sponsorships for an event in support of a political candidate?

No, we do not allow donations (including providing product sponsorships) to any politicians or political parties using company funds.

5. What is workplace harassment?

Workplace harassment involves belittling, condescending, threatening, or malicious remarks or acts aimed at others within a workplace. This can range from routine and unwanted invitations to calculated bullying.

6. I have a close relative that is in a Service Provider/ Business Partner that we wish to use. Is there anything I have to do?

This could create a conflict of interest and wherever possible conflicts of interest should be avoided. It is important that you disclose this conflict as soon as is possible to the Senior Leadership Team. The Senior Leadership Team will consider the matter and decide on the appropriate course of action.

7. If I work remotely, what steps should I take to protect confidential information?

While working remotely, whether from home, a client site or a public setting like a coffee shop, it's important to minimise risks as much as possible. Best practices include:

- Locking your screen when you step away from your device;
- Using a privacy screen and working in a private area when working in a public setting;
- Keeping work conversations confidential and not sharing confidential matters where others might overhear;
- Refraining from using unsecured wireless networks; and
- Shredding all printed documents once you're done with them.

These are just a few examples. In addition, remember to review your local policies and guidance on information security and confidential information.

8. Am I able to express my personal political views and opinions about the political situation in my country via social media?

Yes, however, be respectful of others. You should make it clear that you're speaking for yourself and not for Accsys.

9. If there is a conflict between the Code of Conduct and Ethics Policy and the way we do something in our department what should be followed?

Generally, if a local business practice conflicts with Code of Conduct and Ethics policy, the Code of Conduct is to be followed. If a local law conflicts with the Code of Conduct and Ethics Policy, please follow the stricter standard. If you are still unsure, please seek guidance from your manager or the Senior Leadership Team.

10. What matters can I report to the Whistleblowing line?

You can report any act or behaviour of an employee, Service Provider or Business Partner which gives you cause for concern. This may include:

- A criminal offence, such as fraud, theft, bribery or corruption;
- Improper behaviour such as bullying or harassment;
- Damage to the environment;
- A deliberate attempt to cover up any type of wrongdoing; or
- Any retaliation against someone for speaking up.