

ANTI-BRIBERY AND CORRUPTION POLICY

PP-ABC1

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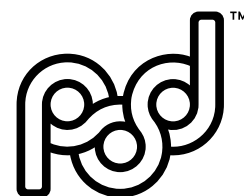
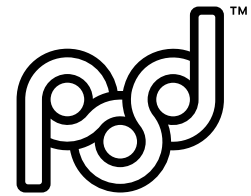


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1. What does this policy cover?

This anti-bribery policy exists to set out the responsibilities of Pod Point and those who work for us in regards to observing and upholding our zero-tolerance position on bribery and corruption.

It also exists to act as a source of information and guidance for those working for Pod. It helps them recognise and deal with bribery and corruption issues, as well as understand their responsibilities.

2. Policy statement, operation and implementation

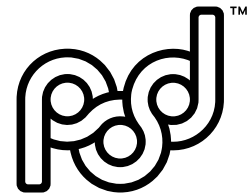
Pod Point is committed to conducting business in a lawful, ethical and honest manner and is committed to implementing and enforcing systems that ensure bribery is prevented. We have zero-tolerance for bribery and corrupt activities. We are committed to acting professionally, fairly, and with integrity in all business dealings and relationships.

Pod will constantly uphold all laws relating to anti-bribery and corruption in all the jurisdictions in which we operate. We are bound by the laws of the United Kingdom (UK), including the Bribery Act 2010, in regard to our conduct both at home and abroad.

Pod recognises that individuals involved in bribery and corruption are punishable by up to ten years of imprisonment and a fine. If our company is discovered to have taken part in corrupt activities, we may be subjected to an unlimited fine, be excluded from tendering for public contracts, and face serious damage to our reputation. It is with this in mind that we commit to preventing bribery and corruption in our business and take our legal responsibilities seriously.

Bribery and corruption harms society by inhibiting or preventing legitimate economic growth and development. As part of a growing international effort to remove corrupt regimes, the UK has strengthened its legislation to assist the UK's authorities with prosecuting offenders.

If any employee breaches this policy, they will face disciplinary action and could face dismissal for gross misconduct. Pod Point has the right to terminate a contractual relationship with an employee if they breach this anti-bribery policy. Any contractor who breaches this policy may have their contract terminated with immediate effect.



Any involvement in corrupt practices by our firm will adversely affect our image and reputation; in some circumstances it may even result in prosecution of our firm and its employees.

If anyone covered by the scope of this policy has any queries, these should be raised with the General Counsel of Pod Point.

To achieve our policy, we are committed to:

- Communicating this policy to employees, officers, and other affected parties.
- Training the firm's employees and officers to recognise and report any corrupt practices undertaken by themselves or others.
- Providing effective reporting mechanisms which are simple to use and readily accessible.
- Protecting 'whistleblowers' by handling information received with sensitivity and confidentiality.
- Rigorously investigating all allegations of fraud, bribery, and other corrupt practices.
- Immediately informing the police and relevant authorities where a crime may have been committed.
- Cooperating fully with officials during any investigations or legal proceedings.
- Taking swift action against anyone confirmed as being involved in corrupt practices.
- Implementing disciplinary procedures concerning anyone in breach of this policy.
- Monitoring the effectiveness of this policy on an ongoing basis by regularly reviewing our systems and controls.
- Periodically reviewing and updating this policy to ensure it keeps pace with best practice and to address any identified failings.

In implementing this policy, we:

- Encourage vigilance in identifying and reporting corrupt practices.
- Uphold all relevant laws designed to counter bribery and corruption, particularly any laws relating to specific business practices.
- Establish specific standards to ensure that all employees, officers, or other persons acting on our behalf do not engage in corrupt practices.
- Ensure a fair and transparent selection process is applied prior to the appointment of any external service providers, partners or other third parties.



- Include in agreements with third parties acting on our behalf, a requirement that they do not engage in any illegal, improper or questionable conduct.
- Ensure accurate records are properly maintained of all financial transactions; these records will be available for inspection where a legitimate request is received.
- Require an 'Annual declaration' to be completed by all employees and officers of the firm, confirming that they have received a copy of this policy and are fulfilling its requirements.
- Publicise our policy (where appropriate) to external parties, including (but not limited to) customers, suppliers, contractors, business partners and wider stakeholders.

We will not make contributions (directly or indirectly) to politically exposed persons, parties or associated organisations.

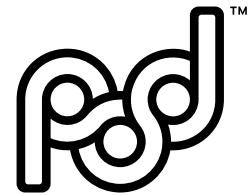
3. Who is covered by this policy?

This policy sets out our responsibilities, both the firm and its staff, with regards to ensuring that these controls and measures are fit for purpose and complied with. The purpose of this document is to ensure that bribery and corruption are not tolerated within our business and that all staff are aware of our position and procedures with regards to bribery and corruption.

This policy has been adopted by Pod Point's Board of Directors Senior Management Team (SMT) and applies to everyone involved in our business. For the avoidance of doubt, this includes all officers and beneficial owners of the as well as all employees (i.e., permanent, contract and temporary staff).

This anti-bribery policy applies to all employees (whether temporary, fixed-term, or permanent), consultants, contractors, trainees, seconded staff, home workers, casual workers, agency staff, volunteers, interns, agents, sponsors, or any other person or persons associated with us (including third parties), or any of our subsidiaries or their employees, no matter where they are located (within or outside of the UK). The policy also applies to Officers, Trustees, Board, and/or Committee members at any level.

In the context of this policy, third-party refers to any individual or organisation our company meets and works with. It refers to actual and potential clients, customers, suppliers, distributors, business contacts, agents, advisers, and government and public bodies – this includes their advisors, representatives and officials, politicians,



and public parties.

Any arrangements our company makes with a third party is subject to clear contractual terms, including specific provisions that require the third party to comply with minimum standards and procedures relating to anti-bribery and corruption. This policy is designed to work in conjunction with our **Financial Crime Policy**, **Conflicts of interest Policy**, our **Gifts & Hospitality Policy** and our **Whistleblowing Procedure**.

4. Definition of bribery

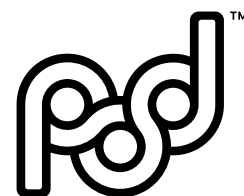
“Bribery” means the act of offering, giving, promising, asking, agreeing, receiving, accepting, or soliciting a bribe.

A “bribe” means a financial or other inducement or reward for action which is illegal, unethical, a breach of trust or improper in any way. Bribes can take the form of money, gifts, loans, fees, hospitality, services, discounts, the award of a contract or any other advantage or benefit.

Bribery is not limited to the act of offering a bribe. If an individual is on the receiving end of a bribe and they accept it, they are also breaking the law.

Bribery is illegal and all forms of bribery are strictly prohibited. Employees or contractors must not engage in any form of bribery, whether it be directly, passively, or through a third party (such as an agent or distributor). Specifically, Pod Point’s staff and representatives must not:

- Give or offer any payment, gift, hospitality, or other benefit in the expectation that a business advantage will be received in return, or to reward any business received.
- Accept any offer from a third party that is known or suspected to be made with the expectation that Pod Point will provide a business advantage for the third-party or anyone else.
- Give or offer a payment (sometimes called a “facilitation payment”) to a government official anywhere in the world to facilitate or speed up a routine or necessary procedure.
- Threaten or retaliate against another person who has refused to offer or accept a bribe or has raised concerns about possible bribery or corruption.



- If there is any uncertainty about whether something is a bribe or a gift or act of hospitality, seek further advice from Pod Point's Compliance Manager.

5. What is and what is NOT acceptable

We aim to always conduct our business activities with honesty and integrity. Pod Point does not tolerate bribery and/or corruption in any form. We strictly prohibit the offering, giving, solicitation or the acceptance of any bribe or corrupt inducement, including (but not limited to) 'facilitation payments' and 'kickbacks' whether in cash or in any other form:

- to or from any person or company wherever located, whether a public official or public body, or a private person or company.
- by any individual employee, director, agent, consultant, contractor or other person or body acting on Pod Point's behalf.
- to gain any commercial, contractual, or regulatory advantage for the firm in any way which is unethical or to gain any personal advantage, pecuniary or otherwise, for the individual or anyone connected with the individual.

We will not participate in initiatives designed to provide an 'unfair' advantage to our firm or any third parties.

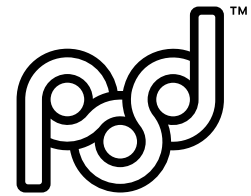
This policy is strictly enforced.

The following section of the policy refers to four areas:

- Gifts and hospitality.
- Facilitation payments.
- Political contributions.
- Charitable contributions.

5.1 Gifts and hospitality

Pod Point accepts normal and appropriate gestures of hospitality and goodwill (whether given to/received from third parties) so long as the giving or receiving of gifts meets the following requirements:



It is not made with the intention of influencing the party to whom it is being given, to obtain or reward the retention of a business or a business advantage, or as an explicit or implicit exchange for favours or benefits.

There is a dedicated Pod Point Policy called Gifts and Hospitality Policy (PP-GHP1) which gives guidance on what is acceptable to receive, how to raise concerns along with how to register a gift when applicable.

Where it is inappropriate to decline the offer of a gift (i.e., when meeting with an individual of a certain religion / culture who may take offence), the gift may be accepted so long as it is declared to a member of the SMT who will assess the circumstances.

Pod Point recognises that the practice of giving and receiving business gifts varies between countries, regions, cultures, and religions, so definitions of what is acceptable and not acceptable will inevitably differ for each.

As good practice, gifts given and received should always be disclosed to a member of the SMT. Gifts from suppliers should always be disclosed in writing to the SMT.

The intention behind a gift being given/received should always be considered. If there is any uncertainty, seek the advice of your line manager or the SMT.

All expenses claims relating to hospitality, gifts or payments to third parties in accordance must be submitted to your line manager and the SMT.

All accounts, invoices, and other records relating to dealings with third parties including suppliers and customers should be prepared with strict accuracy and completeness. Accounts must not be kept "off-book" to facilitate or conceal improper payments.

5.2 Facilitation payments and kickbacks

Pod Point does not accept and will not make any form of facilitation payments of any nature. We recognise that facilitation payments are a form of bribery that involves expediting or facilitating the performance of a public official for a routine governmental action. We recognise that they tend to be made by low level officials with the intention of securing or speeding up the performance of a certain duty or action. Pod Point does not allow kickbacks to be made or accepted. We recognise that kickbacks are typically made in exchange for a business favour or advantage.



Pod Point recognises that, despite our strict policy on facilitation payments and kickbacks, our representatives may face a situation where avoiding a facilitation payment or kickback may put their/their family's personal security at risk. Employees should raise any issues with their line manager and a member of the SMT.

5.3 Political contributions

Pod Point will not make donations, whether in cash, kind, or by any other means, to support any political parties or candidates. We recognise this may be perceived as an attempt to gain an improper business advantage.

5.4 Charitable contributions

Pod Point accepts (and indeed encourages) the act of donating to charities – whether through services, knowledge, time, or direct financial contributions (cash or otherwise) – and agrees to disclose all charitable contributions it makes.

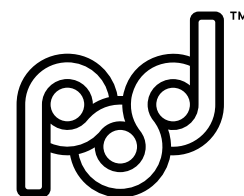
Employees must be careful to ensure that charitable contributions are not used to facilitate and conceal acts of bribery. We will ensure that all charitable donations made are legal and ethical under local laws and practices, and that donations are not offered/made without the approval of the Compliance Manager.

6. Employee responsibilities

As an employee or contractor of Pod Point, you must ensure that you read, understand, and comply with the information contained within this policy, and with any training or other anti-bribery and corruption information you are given.

Preventing, detecting and reporting of bribery is the responsibility of everyone working for, or on behalf of, the firm. All such persons (including agency staff and external contractors) must therefore:

- Act with honesty and integrity at all times.
- Safeguard our firm's resources for which they are responsible.
- Respect our customers, suppliers and any other parties with whom our firm interacts, in order to achieve our objective of conducting business in an ethical, lawful and professional manner.



- Comply with the 'spirit and letter' of laws and regulations of all countries in which our firm operates or hopes to operate, in respect of the lawful and responsible conduct of business.

Our Board and SMT attach the utmost importance to this policy and will apply a 'zero tolerance' approach to acts of bribery and corruption. Employees found to be in breach of this policy may be subject to disciplinary action which may ultimately result in their dismissal. Primary responsibility for implementing this policy and for reporting annually to our Board of Directors rests with the General Counsel.

Where it is confirmed or suspected that an external third party is guilty of bribing or attempting to bribe our employees, officers, suppliers or customers they will be informed in writing that any business dealings with them will be ceased immediately, and the appropriate authorities will be informed.

All employees, contractors and those under our control are equally responsible for the prevention, detection, and reporting of bribery and other forms of corruption. They are required to avoid any activities that could lead to, or imply, a breach of this anti-bribery policy.

If you have reason to believe or suspect that an instance of bribery or corruption has occurred or will occur in the future that breaches this policy, you must report the matter in accordance with this policy.

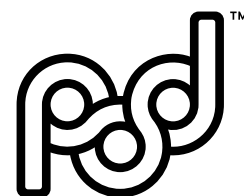
7. What happens if I need to raise a concern?

Everyone covered by the scope of this policy is encouraged to raise concerns about any suspicions or examples of corruption at the earliest possible stage. All concerns must be reported using our Whistleblowing Procedure.

Where it is proving difficult to decide whether an activity is appropriate, or it is unclear if an action conforms with this policy, the matter should be referred to the General Counsel or via the Whistleblowing Procedure.

This section of the policy covers three areas:

- How to raise a concern
- What to do if you are a victim of bribery or corruption



- Protection

7.1 How to raise a concern

If you suspect that there is an instance of bribery or corrupt activities occurring in relation to Pod Point, you should raise your concerns at as early a stage as possible via our Whistleblowing Procedure or directly to our General Counsel. If you're uncertain about whether a certain action or behaviour can be considered bribery or corruption, to protect yourself you should report it anyway. Pod Point will familiarise all employees with its procedures so employees can vocalise their concerns swiftly and confidentially.

7.2 What to do if you are a victim of bribery or corruption

You must tell your line manager and a member of the SMT as soon as possible if you are offered a bribe by anyone, if you are asked to make one, if you suspect that you may be bribed or asked to make a bribe in the near future, or if you have reason to believe that you are a victim of another corrupt activity.

7.3 Protection

If you refuse to accept or offer a bribe or report a concern relating to potential act(s) of bribery or corruption, Pod Point understands that you may feel worried about potential repercussions. Pod Point will support anyone who raises concerns in good faith under this policy, even if investigation finds that they were mistaken.

Pod Point will ensure that no one suffers any detrimental treatment as a result of refusing to accept or offer a bribe or other corrupt activities or because they reported a concern relating to potential act(s) of bribery or corruption in good faith.

Detrimental treatment refers to dismissal, disciplinary action, treats, or unfavourable treatment in relation to the concern the individual raised.

If you have reason to believe you've been subjected to unjust treatment as a result of a concern or refusal to accept a bribe, inform your line manager immediately.

8. Training and communication

Pod Point's anti-bribery and corruption policy and zero-tolerance attitude will be clearly communicated to all suppliers, contractors, business partners, and any third parties at the



outset of business relations, and as appropriate thereafter. Pod Point will provide relevant anti-bribery and corruption training to employees where we feel their knowledge of how to comply with the Bribery Act needs to be enhanced.

9. Record keeping

Pod Point will keep detailed and accurate financial records and will have appropriate internal controls in place to act as evidence for all payments made. We will declare and keep a written record of the amount and reason for hospitality or gifts accepted and given and understand that gifts and acts of hospitality are subject to managerial review.

10. Monitoring and reviewing

The General Counsel is responsible for monitoring the effectiveness of this policy and will review the implementation of it on a regular basis. They will assess its suitability, adequacy, and effectiveness.

Internal control systems and procedures designed to prevent bribery and corruption are subject to regular audits to ensure that they are effective in practice.

Any need for improvements will be applied as soon as possible. Employees are encouraged to offer their feedback on this policy if they have any suggestions for how it may be improved. Feedback should be addressed to the SMT.