



James Walker Group

Global Anti-Corruption Policy and Procedures and Fraud Risk Management Policy and Procedures

Statement of Group Policies

4 February 2026

Global Anti-Corruption Policy and Fraud Risk Management Policy

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The James Walker Group of companies is committed to the highest standards of ethical conduct and integrity in its business activities globally and to compliance with all local and international laws. This statement outlines our position on transparency, regulatory compliance and preventing and prohibiting bribery, corruption and fraud.

We will not tolerate any form of bribery or fraud by, or of, our employees, agents or consultants or any person or body acting on our behalf: our employees, agents or consultants or any person or body acting on our behalf therefore must not:

- give or receive any bribes or otherwise breach the Global Anti-Corruption Policy and Procedures (“Global Policy”) or
- commit or facilitate fraud or otherwise breach the Group Fraud Risk Management Policy (together “the Global Policies”)

or applicable laws.

The Group Board is committed to implementing appropriate and effective measures to prevent, monitor and eliminate bribery, corruption and fraud. These measures are set out in the Global Policies and it is mandatory for all staff and service providers to comply with them. For an explanation of who may be a service provider, please see section 3.6.5 of the Global Anti-Corruption Policy.

The Strategic Business Unit (“SBU”) Boards are responsible for implementing the Global Policies on behalf of the Group Board within their SBUs. The Group General Counsel has overall responsibility for the compliance function (Michael Nga; +44 (0)1483 746146; michael.nga@jameswalker.biz).

Countries in which we conduct business have adopted anti-corruption laws designed to combat the bribery, or other improper influence, of persons including government officials. Anti-corruption laws typically include both anti-bribery provisions as well as financial record-keeping requirements, and anyone who breaks those laws can be subject to serious criminal and civil penalties.

The Global Policies have been designed to achieve compliance with all applicable anti-corruption and fraud prevention legislation and to ensure that all members of staff and service providers adhere to the highest ethical standards of conduct. Applicable legislation includes the UK Bribery Act 2010, the United States Foreign Corrupt Practices Act, the UK Economic Crime and Corporate Transparency Act 2023 and the equivalent laws in the countries where we do business.

The Group’s anti-corruption mission statement is:

- to ensure that the Group and its employees adopt a zero tolerance approach to bribery and corruption;
- to conduct business within the regulatory and legal framework of the jurisdictions in which it operates;
- to ensure that the Group and its employees act professionally, fairly and with business integrity;
- to operate to high ethical standards and with complete transparency.

The Group is also committed to preventing persons associated with James Walker Group companies from committing fraud and to protecting our organisation from falling victim to fraud. Our commitment extends to:

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- ensuring there is clear governance across the James Walker Group in respect of our fraud prevention framework;
- leading by example, including by challenging misconceptions (e.g. 'fraud is a victimless crime') and reducing the rationalisation of fraudulent behaviour;
- allocating reasonable and proportionate resources specifically for the implementation of this Policy; and
- fostering an open culture where fraud is never acceptable and staff feel empowered to speak up early if they encounter fraudulent practices, or have any ethical concerns, no matter how minor.

We undertake to assess risks and avoid poor practice, and to ensure that employees and those providing services to the Group operate within these internal policies and procedures. We will provide appropriate training to ensure that everyone is aware of their obligations and equipped to identify and deal with the issues of bribery, corruption and fraud. We will fully investigate any instances of alleged or suspected bribery or fraud.

Diederik Neeb
Chairman & Chief Executive Officer
4 February 2026