

	<h2>Anti-Corruption &amp; Bribery Policy</h2>			No.: TSL-POL-GRP-008
				Version: 06
				Date: 01/12/2024
Document Type: Policy	Company: TSL	Document Owner: Head of ESG	Document Approver: Chief Financial Officer	Document Classification: Public

### 1.0 Introduction

**1.1** TSL is committed to conducting business ethically and honestly and to implementing and enforcing systems that prevent bribery. TSL has zero tolerance for bribery and corrupt activities.

We are committed to acting professionally, fairly, and with integrity in all business dealings and relationships, wherever in the country we operate.

**1.2** This policy exists to set out the responsibilities of TSL and those who work for us regarding observing and upholding our zero-tolerance position on bribery and corruption.

It also provides information and guidance for those working for TSL. It helps them recognise and deal with bribery and corruption issues and understand their responsibilities.

**1.3** TSL 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 UK, including the Bribery Act 2010, regarding our conduct at home and internationally.

We recognise that bribery and corruption are punishable with possible outcomes including 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 severe damage to our reputation. With this in mind, we commit to preventing bribery and corruption in our business and take our legal responsibilities seriously.

### 2.0 Scope

**2.1** 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. The policy also applies to Officers, the Board, and Committee members at any level.

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

Any arrangements our company makes with a third party are subject to clear contractual terms, including specific provisions requiring the third party to comply with minimum requirements.

### 3.0 Definition Of Bribery

**3.1** Bribery refers to offering, giving, promising, asking, agreeing, receiving, accepting, or soliciting something of value or of an advantage to induce or influence an action or decision.

**3.2** A bribe refers to any inducement, reward, or object/item of value offered to another individual to gain commercial, contractual, regulatory, or personal advantage.

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

**3.3** Bribery is illegal. Employees must not engage in corruption directly, passively (as described above), or through a third party (such as an agent or distributor). They must not bribe a foreign public official anywhere in the world. They must not accept bribes to any degree, and if they are uncertain whether something is a bribe, a gift, or an act of hospitality, they must seek further advice from Finance, Human Resources, or the Head of ESG.

### 4.0 Gifts & Hospitality Requirements

**4.1** TSL accepts ordinary and appropriate gestures of hospitality and goodwill (whether given to/received from third parties).

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**4.2** To comply, the giving or receiving of gifts meets the following requirements:

- It is not made to influence 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.
- It is not made with the suggestion that a return favour is expected.
- It complies with local law.
- It is given in the company's name, not an individual.
- It does not include cash or a cash equivalent (*e.g.*, a voucher or gift certificate).
- It is appropriate for the circumstances (*e.g.*, giving small gifts around festive seasons or as a small thank you to a company for helping with a large project upon completion).
- It is of an appropriate type and value and given at a proper time, considering the reason for the gift.
- It is given/received openly, not secretly.
- It is not selectively given to a key, influential person, clearly to directly influence them.
- It is not above a specific excessive value, as pre-determined and agreed upon by the company board.
- It is not offered to or accepted by a government official or representative or politician, or political party without the prior approval of a member of the board.

**4.3** Where it is inappropriate to decline the offer of a gift (i.e., when meeting with an individual of a particular religion/culture who may take offence), the gift may be accepted so long as it is declared to the Group CEO and/or Head of ESG, who will assess the circumstances.

TSL recognises that giving and receiving business gifts varies between countries, regions, cultures, and religions, so definitions of acceptable and unacceptable will inevitably differ for each.

As good practice, gifts given and received should always be disclosed. Gifts from suppliers should always be disclosed.

The intention behind a gift being given/received should always be considered. If there is any uncertainty, the advice of the Group CEO and/or Head of ESG or a member of the HR Team can be sought.

### 5.0 Facilitation Payments

**5.1** TSL does not accept and will not make any form of facilitation payments.

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. They tend to be made by low-level officials intending to secure or speed up the performance of a specific duty or activity.

TSL does not allow kickbacks to be made or accepted. We recognise that kickbacks are typically made in exchange for a business favour or advantage.

**5.2** TSL recognises that, despite our strict policy on facilitation payments and kickbacks, employees may face a situation where avoiding a facilitation payment or kickback may put their/their family's security at risk. Under these circumstances, the following steps must be taken:

- Keep any amount to a minimum.
- Ask for a receipt detailing the amount and reason for the payment.
- Create a record concerning the payment.
- Report this incident to your line manager.

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### 6.0 Political Contributions

- 6.1 TSL will not make donations to support any political parties or candidates, whether in cash, kind or by any other means. This may be perceived as an attempt to gain an improper business advantage.

### 7.0 Charitable Contributions

- 7.1 TSL accepts (and 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. For this reason, TSL expects all employees to use TSL nominated charities that have been vetted and approved.

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 appropriate internal approval.

### 8.0 Employee Responsibilities

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

All employees and those under our control are equally responsible for preventing, detecting, and reporting bribery and other forms of corruption. They must 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 that breaches this policy has occurred or will occur in the future, you must notify a member of the Human Resources team.

### 9.0 Supplier Responsibilities

- 9.1 The organisation expects its suppliers and business partners to uphold the highest standards of integrity and transparency in all business transactions.

Suppliers must commit to refraining from any form of corruption, bribery, or unethical practices when interacting with the organisation's representatives or conducting business on its behalf.

Prior to engagement, suppliers will undergo a due diligence process to assess their anti-corruption practices and commitment to compliance.

TSL reserves the right to terminate relationships with suppliers found engaging in corrupt or unethical behaviour and will actively seek partnerships with entities that share its commitment to combating corruption and bribery.

### 9.0 Training


- 9.1 All employees, consultants, and personnel engaged with the organisation are required to undergo mandatory training on the prevention of corruption and bribery.

The training program is designed to raise awareness about the legal, ethical, and reputational implications of engaging in corrupt practices or bribery. It will provide participants with practical guidance on recognizing, reporting, and addressing situations that may involve corruption or bribery.

- 9.2 Employees will be required to refresh their training annually, with newly onboarded individuals completing the program within their first month of engagement.

- 9.3 TSL also offer specialised training for individuals in roles more susceptible to corruption risks, ensuring a comprehensive understanding of anti-corruption measures throughout the organisation.

### 10.0 Escalating Concerns

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**10.1** You must escalate any concerns or events as soon as possible. Escalations should be made if anyone offers you a bribe, 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.

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

TSL will ensure that no one suffers any detrimental treatment due to 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.

### 11.0 Managing Breaches & Incidents

**11.1** You must first consider escalation of any issues relating to corruption and bribery via your line manager. If this is not appropriate or the individual is not available escalations can be made via Human Resources or the Head of ESG (Group Lead on business ethics).

TSL prohibits any member of the organisation or supply chain from retaliating against any person who, in good faith, raises concerns about a possible violation or issue relating to corruption and bribery.

### 12.0 Record Keeping

**12.1** TSL will maintain 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 agreement (as defined in the G&H policy).

**12.2** 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.

### 13.0 Policy Review

**13.1** This policy is reviewed to ensure its ongoing suitability, as and when there are key changes (e.g., in customer, legislative, operational requirements etc.) and annually as a minimum. The board of Directors endorse this policy and shall ensure that it is implemented and communicated accordingly.

#### Approved By:

*Chetan Sharma*

Chetan Sharma  
Chief Finance Officer