

Anti-Bribery & Corruption Policy

VERSION: 1.0



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1 Introduction

Eurocell is committed to the highest standard of openness, honesty, integrity and accountability. In the UK, our legal obligations are governed by the Bribery Act 2010. Any offence under these laws will result in serious financial and reputational consequences for Eurocell and the individuals involved. This policy is designed to provide clear rules to prevent bribery and corruption occurring within our business operations and supply chain, showing a zero-tolerance approach.

The information within this policy is designed to co-exist with other Eurocell policies, including our Gifts & Hospitality policy.

2 Policy aims

Eurocell is committed to acting fairly and with integrity, and take a zero-tolerance approach to bribery, corruption or any other unethical or illegal business practices. We explicitly prohibit any form of bribery and corruption, including:

- Money laundering
- Facilitation payments
- Kickbacks
- Political Contributions (Direct and Indirect)
- Obstruction of Justice
- Charitable contributions
- Conflicts of Interest

3 Scope

This policy applies to all Eurocell entities owned directly or indirectly by Eurocell plc, including Eurocell Profiles Ltd (reg. no. 02649790) and Eurocell Building Plastics Ltd (reg. no. 03071407). This policy applies to all employees working for us at any of our premises, including casual and agency employees, consultants, contractors, directors, employees, homeworkers, and managers and whether temporary, part-time, or full-time.

This policy also applies to all Eurocell suppliers and associated third parties; we expect those in our business to drive and encourage suppliers to respect and adhere with the objectives set out in this policy

4 Who is responsible for this policy

The Eurocell plc Board of Directors has overall responsibility for the implementation of this policy and expects each business unit to uphold these outlined standards. Whilst the Board has overall responsibility for the oversight of this policy, the Audit and Risk committee have the responsibility to oversee the procedures set out in this policy and ensure compliance with relevant legislation.

This statement will be made available to our employees via our intranet and is available on our investor relations website. It is the responsibility of each business unit to ensure that employees are made aware of this policy. Employees who are unsure whether they have identified an activity which could be viewed as contrary to this policy should speak with the legal and compliance team.

5 Money Laundering

Money Laundering is the concealment of origins of illegally obtained money. All Employees and Representatives must avoid any activity that may lead to, or suggest that money laundering is taking place. If you suspect any breach of this policy, or of legal requirements, you should report your concerns via our grievance mechanisms.

6 Facilitation Payments

Facilitation payments are typically unofficial payments made to secure or expedite a routine government action by a government official. Facilitation Payments are a type of bribery and are illegal in most countries. Therefore, they are prohibited by this policy.

7 Kickbacks

Kickbacks are an illicit payment made to someone in return for facilitating a transaction or appointment. A kickback is a form of negotiated bribery and therefore they are prohibited by this policy. We also prohibit bribes (including kickbacks) on any portion of contract payments or soft dollar practises.

8 Political Contributions

No direct or indirect political donations may be offered to any individuals or organisations on behalf of the Group.

Although Eurocell prohibits political party donations, we understand that Business units may engage in policy debates and advocacy activities on subjects of legitimate concern to their respective industries and key stakeholders, including their staff and the communities in which they operate. Such engagement processes may include forms of interaction, as regulated by the law, with government, policymakers, multilateral agencies, and professional associations, such as lobbying by normal government processes and channels, monitoring of contracts and contractual opportunities, and relating to government policy or legal/regulatory changes.

9 Obstruction of justice

Obstruction of justice refers to actions by individuals that illegally prevent or influence the outcome of a government proceeding. We will take disciplinary action and/or legal action as appropriate in all cases of actual or attempted fraud across all operations. We will not obstruct any formal investigations or legal proceedings relating to any incident of corruption at Eurocell.

10 Charitable contributions and sponsorships

Charitable contributions and/or sponsorships shall not be used to confer a personal benefit on a Public Official or business contract, and must not be made in order to seek an improper benefit or to influence a Public Official. It is therefore crucial to ensure that all charitable donations and sponsorships comply with the following principles:

- a) All donations and sponsorships must be reasonable and proportionate in value.
- b) All donations and sponsorships must comply with all applicable laws.
- c) Proportionate due diligence on the charity must be undertaken.
- d) Donations and sponsorships must be legitimate and genuine in nature and must never be in exchange for obtaining or giving an inappropriate advantage or benefit
- e) All donations and sponsorship should be recorded

Please refer to the Gifts and Hospitality Policy for further information.

11 Conflicts of interest

Conflicts of interest occur when an employee or contracted third party breaches the duty to the company by acting in regard to other interests, duties or commitments. We committed to minimising any conflicts of interest, whereby an individual's personal interests may compromise their judgement in the workplace, that may arise.

12 Compliance

Eurocell is committed to preventing any form of discrimination or retaliation against employees on the basis of their decision to, or not to, exercise their right to speak up against bribery and corruption. Any retaliatory action will be subject to disciplinary measures.

Employees who suspect any wrongdoing in the workplace, including any related to bribery and corruption, are encouraged to raise concerns through our grievance mechanisms.

Informal approach

Where possible and appropriate, complaints regarding bribery and corruption should be dealt with by using an informal approach in the first instance. Informal action provides the opportunity to resolve allegations quickly.

Formal approach

Where it has not been possible to resolve a complaint informally, or the allegation is too serious a formal complaint should be raised in line with the Company's grievance procedure.

Employees can also contact the Whistleblowing hotline via eurocell@safecall.co.uk or telephoning 0800 915 1571.

13 Document Governance

Document Governance	
In Support of the following Policies:	Gifts and Hospitality Policy
Policy Owner:	Company Secretary
Exec Sponsor:	Chief Financial Officer
Policy Approver:	Audit and Risk Committee
Version:	1.0
Approval Date:	22 August 2024
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Point of Contact:	Company Secretary

14 Version / Change Control

Version	Date	Section Changed	Description of Change(s)	Changed By