



ETHICS HANDBOOK

A statement by the board

Beck & Pollitzer Limited and its subsidiaries (the "Company") operate in a global economy in which business ethics plays an increasingly important role. As a UK registered company, the Company has to comply with certain UK laws in each jurisdiction in which they operate, even when the requirements are more stringent than the local ones.

The Company's Board of Directors considers conducting business in an ethical way and in compliance with the relevant laws not only to be a legal requirement, but a reflection of the Company's values. The Board is committed to the policies included in this Handbook and the Company will apply a zero tolerance approach to any violations. Any breach will be regarded as a serious matter and may result in disciplinary action, dismissal or termination of contract.

The policies will be supplemented with training for any employees in a position of authority and/or a role deemed to be high risk from an anti-bribery and corruption perspective. Other relevant training may be mandated, depending on the circumstances and risks involved.

This Ethics Handbook comprises the key policies adopted by the Company, which are mandatory to all employees. They cover a range of topics and also outline the mechanisms to report a breach, suspicion or a concern in a confidential manner. Non-retaliation is guaranteed to all employees and affiliates reporting policy violations or suspicions in good faith.

All policies have been circulated, are available on request and have been published on the Group's Intranet in the second quarter of 2024.

Thank you for your support and commitment.

Simon Harris
Group Chief Financial Officer

On behalf of the Board of Beck & Pollitzer Limited

Policy documents

1. Anti-Bribery Policy
2. Whistleblowing Policy
3. Anti-Slavery and Human Trafficking Policy
4. Anti-Tax Evasion Facilitation Policy
5. Anti-Money Laundering Policy
6. GDPR Policy