Elliot Scientific
Part of the MetroTest Scientific Group

Elliot Scientific Ltd
Anti-Bribery and Anti-Corruption Policy

For the attention of all Elliot Scientific Employees.

Elliot Scientific Ltd is dedicated to conducting all of our business in an honest and ethical manner, ensuring full compliance with all anti-bribery and corruption laws and regulations, including the U.S. Foreign Corrupt Practices Act 1977 (the "FCPA") and the UK Bribery Act 2010 by all of its subsidiaries and employees.

We will uphold all the laws relevant to countering bribery and corruption in all jurisdictions in which we operate.

Bribery and corruption are criminal activities punishable for individuals by imprisonment. Under UK and other international laws, if we are found to have taken part in corruption we could face an unlimited fine, be excluded from tendering for public contracts and face damage to our reputation. We therefore take our legal responsibilities very seriously.

The Purpose of this policy is to :

(1) Set out our responsibilities and of those working for us, in conducting and observing strict anti-bribery and anti-corruption practices
(2) Provide information and guidance to those working for us on how to recognise and deal with bribery and corruption issues.

This Policy applies to all individuals working at all levels within the organisation and all subcontractors . It applies to all levels from Directors through to officers , managers and employees of the company, consultants and sub-contractors .

WE REFUSE TO OFFER, GIVE OR RECEIVE BRIBES OR IMPROPER PAYMENTS, OR PARTICIPATE IN ANY KIND OF CORRUPT ACTIVITY, EITHER DIRECTLY OR THROUGH ANY THIRD PARTY.

Understanding Bribery –

Generally, anti-bribery and corruption laws prohibit making payments or gifts to government officials, individuals or businesses to obtain or retain business, or to secure any improper business advantage. The policy of Elliot Scientific Ltd is to include within this scope of the above laws any commercial entity or person.

Examples:

Offering a bribe

You are bidding for a large tender and competition for it will be fierce. You are the project leader. A senior manager from the customer hints that he can help you win the contract if you come to an "agreement" with him. You offer him tickets to a major sporting event or a new laptop computer.

This would be an offence as you are making the offer to gain a commercial and contractual advantage. We may also be found to have committed an offence because the offer has been made to obtain business for us. It may also be an offence for the potential customer to accept your offer.

Receiving a bribe

A supplier gives your nephew a job, but makes it clear that in return they expect you to use your influence in our organisation to ensure we continue to do business with them.

It is an offence for a supplier to make such an offer. It would be an offence for you to accept the offer as you would be doing so to gain a personal advantage.

Bribing a foreign official

You arrange for the business to pay an additional payment to a foreign official to speed up an administrative process. The offence of bribing a foreign public official by you has been committed as soon as the offer is made. This is because it is made to gain a business advantage for us. We may also be found to have committed an offence.

Understanding Corruption –

- Bribery is one form of corruption, but there are many other types of corruption.
- Extortion/ Blackmail is obtaining money , property or services from someone else by forcing them through threats or intimidation to do something they do not wish to do.
- Fraud is an act of deception for personal gain or to cause loss to another person.
- Embezzlement is a kind of financial fraud . It is when someone trusted to look after assets sells takes or uses them in a dishonest way.
- Money Laundering refers to processing criminal proceeds to hide their illegal origin.
- Cartels/ Collusion is a formal organisation of producers and manufacturers that agree to fix prices, marketing and production where the aim of the agreement is to increase individual members' profits by reducing competition.
- Abuse of Power is an unlawful act carried out by someone in an official capacity which effects the performance of officials duties.

It is Elliot Scientific Ltd's policy that no company officer, employee or agent may offer payments (or anything else of value) to a government or commercial official or employee to make that person act in a manner that will assist Elliot Scientific Ltd in obtaining or retaining business or securing any improper or illegal business advantage.

Every Elliot Scientific Ltd officer, employee and agent is obligated to keep books, records and accounts that accurately and fairly reflect all Elliot Scientific Ltd transactions and the use of Elliot Scientific Ltd assets.

Elliot Scientific Ltd takes bribery and corruption very seriously, and any employee found to be violating this policy will be subject to disciplinary action, which may include termination.
Elliot Scientific Ltd encourages its employees to report any suspicious activity that may violate this policy. There is a confidential and discrete way to report any violations or suspicious activity that is described below. An employee's failure to report known or suspected violations may lead to disciplinary action.

General Guidelines :

• No payment or gift of any kind may be made, promised or offered to a government or commercial official, political candidate, or employee of a government, public or privately owned entity.
• Paying excessive travel and entertainment expenses on behalf of a person to obtain or maintain business can be considered bribes. For example, a company who paid for employees of a government owned company to tour their manufacturing facilities and included side trips for them and their families to Disneyland and Las Vegas were considered to have bribed these government officials in violation of the FCPA.
• An improper business advantage includes bribes to maintain your existing business operations. For example, bribing an official to obtain or renew operating permits or certifications is illegal in many countries and is forbidden under this policy.
• Payments or gifts made at the request of a person to obtain or maintain business are forbidden. For example, if an official indicates that he will cause his agency to do business with you if you purchase office furniture from a business owned by his brother, that transaction would be considered a bribe to the official and is forbidden.
• Payments made to an intermediary can be considered bribes. If an intermediary promises to have special connections and requires a high fee for his services and he bribes an official in order to secure business for you, that bribe can be imputed to you.
• The UK and the US FCPA has a narrow tolerance and exception for "facilitation payments," which are payments to officials to perform routine actions that are ordinarily and commonly performed and where there is NO DISCRETION on the part of the official. (eg. In Government tender bids) .
Elliot Scientific Ltd's policy is that all facilitation payments are incorrect and should not be provided. If in doubt, an employee must notify the Managing Director for their advice/ decision – in most countries these payments are illegal despite "it's the way things are done" culture that can exist in some territories.
• Accurate books and records must be kept, and falsifying records to conceal a bribe is not allowed. For example, if a cash payment were made to a government official to refrain from taking an enforcement action that the official is otherwise obligated to pursue, and false invoices were created to make the payment appear as if it were for a contractor or supplier, this would violate this policy.

Reporting a Violation/ Raising Concerns

You should raise concerns about any issue or suspicion of malpractice at the earliest possible stage. If you are unsure whether a particular act constitutes bribery or corruption these should be raised with the managing director.

Any transaction, regardless of the currency or amount, may give rise to violations of antibribery and corruption laws and regulations, including the FCPA and Bribery Act. Thus, it is important that every Elliot Scientific Ltd employee understands the rules and reports any wrongdoing he or she notices as soon as possible.

Any employee who, in good faith, lawfully and truthfully, seeks advice, raises a concern or reports misconduct is doing the right thing. No matter how you choose to report, as long as your report is made honestly and in good faith, Elliot Scientific Ltd will take no retaliatory action against you for making the report. Allegations of retaliation will be investigated and appropriate action taken.

This policy is consistent with the Elliot Scientific Ltd Code of Business Conduct and Ethics, which requires fair and ethical dealing by all Elliot Scientific Ltd employees. Full compliance requires the participation and cooperation of every employee at every level. All Elliot Scientific Ltd employees, officers and agents are expected and required to comply with this policy.

Training and instruction –

Training and instruction on this policy forms part of the induction process for all new employees. All existing employees or agents working on our behalf may be required to undertake periodic further training or instruction on the recognition, and avoidance of bribery and corruption.

Monitoring and Review –

We understand that our risk of Bribery and corruption may change over time as we grow and develop the business- especially within different territories, for this reason we will continually monitor and review this policy to ensure that it stays effective and accurate.

Signed: Date: 26th March 2026



Adrian Knowles
Managing Director

Appendix- POTENTIAL RISK SCENARIOS: "RED FLAGS"

The following is a list of possible red flags that may arise during the course of you working for us and which may raise concerns under various anti-bribery and anti-corruption laws. The list is not intended to be exhaustive and is for illustrative purposes only.
If you encounter any of these red flags while working for us, you must report them promptly to the Corporate Manager or Managing Director

(a) you become aware that a third party engages in, or has been accused of engaging in, improper business practices;
(b) you learn that a third party has a reputation for paying bribes, or requiring that bribes are paid to them, or has a reputation for having a "special relationship" with foreign government officials;
(c) a third party insists on receiving a commission or fee payment before committing to sign up to a contract with us, or carrying out a government function or process for us;
(d) a third party requests payment in cash and/or refuses to sign a formal commission or fee agreement, or to provide an invoice or receipt for a payment made;
(e) a third party requests that payment is made to a country or geographic location different from where the third party resides or conducts business;
(f) a third party requests an unexpected additional fee or commission to "facilitate" a service;
(g) a third party demands lavish entertainment or gifts before commencing or continuing contractual negotiations or provision of services;
(h) a third party requests that a payment is made to "overlook" potential legal violations;
(i) a third party requests that you provide employment or some other advantage to a friend or relative;
(j) you receive an invoice from a third party that appears to be non-standard or customised;
(k) a third party insists on the use of side letters or refuses to put terms agreed in writing;
(l) you notice that we have been invoiced for a commission or fee payment that appears large given the service stated to have been provided;
(m) a third party requests or requires the use of an agent, intermediary, consultant, distributor or supplier that is not typically used by or known to us;
(n) you are offered an unusually generous gift or offered lavish hospitality by a third party.

Training, Communication & Declaration

An Anti-Bribery and Corruption training is incorporated into the company induction, employee handbook, ISO procedures and other processes. This will be supported by both regular communications and a periodic refresh appropriate to any changes in regulations or extended "good practice" requirements. Training will be provided for all 'associated persons' on a face-to-face or e-learning basis, using the company policies - or Extranet for third-parties, agents and representatives. Periodic communications will be issued to maintain awareness of bribery and corruption.