

# Policy on Anti-Bribery, Corruption and Fraud Prevention



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## Document purpose and scope

This document sets out the Anti-Bribery, Corruption and Fraud Prevention Policy of JBA Group Limited and its subsidiary Operating Companies, collectively known as 'JBA'. It covers activities undertaken by the Group throughout all office locations and operations worldwide.

This document will be reviewed for continued suitability, will be communicated within the JBA Group and, if appropriate, made available to interested parties. The review interval for this document is 1 year.

## Aim

This policy, in conjunction with our **Avoiding Anti-Competitive Behaviour Policy**, aims to help us comply with legal requirements, maintain our high ethical standards, reinforce our zero-tolerance stance and protect our reputation against any allegations of bribery, corruption or fraud. Corrupt practices, acts of bribery or fraudulent conduct would damage us and expose JBA, its employees and representatives to the risk of fines, imprisonment and serious reputational damage.

In addition, in some jurisdictions, commercial organisations can be held criminally liable for failing to prevent fraud by associated persons acting for or on behalf of the organisation. This offence applies even where senior management were not aware of the fraudulent activity, unless the organisation can demonstrate that it had reasonable prevention procedures in place.

There are distinct commercial benefits to us acting with integrity. These include improved chances of us being selected as a supplier in both public and private sectors. The supply chain organisations of many of our customers cannot deal with us unless we have an effective policy on anti-bribery, corruption and fraud prevention.

## Policy statement

JBA is committed to **The Ten Principles of the UN Global Compact** and acting responsibly in all aspects of the areas of human rights, labour, environment and anti-corruption - which includes preventing bribery, corruption and fraud in all their forms.

We will conduct our business in an honest way. We will not be party to corruption, bribery or fraud in any form, whether directly or indirectly, to obtain an advantage, to disadvantage our customers or competitors, or for any other reason.

We are committed to adhering to the highest legal and ethical standards. This must be reflected in every aspect of the way in which we operate. We must bring integrity to all our dealings. Bribery, corruption and fraud are criminal offences in most countries where JBA does business, harms the societies in which these acts are committed and distorts economic growth and development. Furthermore, in some jurisdictions, a commercial organisation can be held liable for failing to prevent a bribe made on its behalf or failing to prevent fraud if adequate procedures were not in place.

We will comply with all legislation, standards, statutory and other obligations and best practices which are relevant to our activities and the jurisdictions in which we operate. We expect our business partners, suppliers and sub-contractors to operate in accordance with this policy and uphold similar anti-bribery, anti-corruption and anti-fraud standards. We will seek to comply with client policies where required and reasonably possible to do so without conflicting with our own policies or other obligations.

Notification of a breach or potential breach of this policy will be reported to senior management and may be escalated to the Chair of the Group Board.

## Responsibilities

The JBA Group Board is responsible for reviewing and approving the content and implementation of this policy, demonstrating top-level commitment to a culture of integrity and zero tolerance of bribery, corruption and fraud and will help each Operating Company to apply this policy through appropriate procedures, guidance and monitoring. The Group Compliance Officer for this policy is the Executive Chair of JBA Group Limited.

Overall compliance with the requirements of this policy is the responsibility of each Operating Company within the Group. The Managing Director of each Operating Company will oversee their company's adherence to this policy including implementing any necessary local procedures, training, risk assessments and controls to prevent bribery, corruption and fraud. Operating Company Directors and Management Teams are responsible for taking measures to promote this policy and help their staff to comply with its requirements.

Our people are required to comply with the policy requirements and share responsibility for our performance in implementing it. Employees are required to read and understand all aspects of this policy and the associated **Guide to Avoiding Bribery, Corrupt Practices and Fraud** and abide by them. They must also promptly report any concerns or suspicions of bribery, corruption or fraud. They need to be sure they know how to raise a concern and how to seek further guidance.

Line managers are required to check that their staff are aware of this policy, the associated guidance, Gift Log and Bribery, Corruption and Fraud Risk Register and that they complete any required anti-bribery training or annual compliance declarations.

Sub-contractors and other suppliers are expected to operate in accordance with this policy whilst representing JBA or working as a sub-contractor on our projects. The policy is available from our websites.

## Implementation

We implement this policy by following seven principles:

- Proportionate procedures
- Top level commitment
- Risk assessment
- Due diligence
- Communication
- Monitoring and review
- Fraud prevention controls

We maintain a **Gift Log** and a **Bribery, Corruption and Fraud Risk Register** on our intranet.

We provide all employees with a confidential reporting facility. It is each employee's responsibility to speak up and report any suspicion or knowledge of bribery, corruption or fraud or other unethical conduct, either to their line manager, to the Group Compliance Officer (Executive Chair), or via the confidential reporting line/email provided.

We communicate this policy to all Operating Companies and employees as well as our various business partners, suppliers and sub-contractors, other individuals and entities, where appropriate. Those who work in areas within our business identified as being particularly high risk are able to receive additional training and support in identifying and preventing corrupt or fraudulent activities.

The Group Board applies a "zero tolerance" approach to acts of bribery, corruption and fraud by any of our employees or by business partners/suppliers or agents working on our behalf and this is also referenced in our own supplier **Code of Conduct** (working with our Supply Chain). Employees who violate this policy will face disciplinary action, which may include dismissal. Business partners or suppliers who breach this policy may have their contracts terminated and be reported to the authorities, if appropriate.

## Approval

This document was approved by the Board of JBA Group Limited on 18/05/2026.



Executive Chair

JBA Group