

ANDigital Ltd - Prompt Payment Action Plan

Introduction

This Prompt Payment Action Plan outlines the steps ANDigital Ltd will take to ensure timely payment of invoices to all our suppliers, with a specific focus on meeting and exceeding legal and regulatory requirements, particularly those related to the UK's Prompt Payment Code (PPC). Our commitment is to foster fair and responsible payment practices throughout our supply chain, recognizing that prompt payment is essential for the financial health and stability of our suppliers, especially small and medium-sized enterprises (SMEs).

Objectives

The primary objectives of this action plan are:

- Achieve and maintain a minimum of **95%** of all supplier invoices paid within agreed contractual terms, specifically our suppliers exceeding £5m per year, ensuring that at least 95% are paid within 60 days or less.
- Reduce the average time taken to pay invoices (Days Payable Outstanding - DPO).
- Ensure full compliance with all relevant prompt payment legislation and the spirit of the Prompt Payment Code.
- Enhance transparency and communication regarding payment processes with our supply chain.

Action Plan

1. Process Optimisation supplier payments

- An increase in frequency of bi-weekly payment runs to weekly to better capture all upcoming payments and any authorization requirements ahead of time, with the objective of reducing our DPO
- ANDigital recently agreed a reduction in payment terms with their largest supplier from 60 days to 45 days, starting 1st January 2026
- Continued efforts to ensure that payment terms are clear, fair, and consistently applied across all supplier contracts.

2. Optimisation of customer terms

- Increasing focus of negotiating improved payment and invoicing terms with existing but especially new customers to further enhance our ability to improve our DPO
 - Early sales process support of the finance team to ensure terms that are most favourable to paying related suppliers within their agreed terms

- Improved and streamlined internal credit control procedures and increased dedicated finance resource to reduce our DSO (Days sales outstanding), optimising available working capital ahead of supplier payment runs

3. Progress reporting

- ANDigital commits to submit a progress report to its internal audit committee every six months with monthly monitoring, showing clearly our progress in supplier payments, specifically documenting our shift in paying at least 95% of our suppliers within 60 days or less.

Darren Elton

Darren Elton
Chief for Finance

Audit trail

Details

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Activity

<div><div></div><div>SENT</div></div>	samuel.smith@and.digital sent a signature request to: <ul style="list-style-type: none">Darren Elton (darren.elton@and.digital)	2026/02/13 14:40:54 UTC
<div><div></div><div>SIGNED</div></div>	Signed by Darren Elton (darren.elton@and.digital)	2026/02/13 14:50:01 UTC
<div><div></div><div>COMPLETED</div></div>	This document has been signed by all signers and is complete	2026/02/13 14:50:01 UTC

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