

ANTI-CORRUPTION AND BRIBERY POLICY

It is our policy to conduct all of our business in an honest and ethical manner. We take a zero-tolerance approach to bribery and corruption and are committed to acting professionally, fairly and with integrity in all our business dealings and relationships wherever we operate and implementing and enforcing effective systems to counter bribery.

Bribery and corruption are punishable for individuals by up to ten years' imprisonment and 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. Any acts of bribery are deemed as a criminal act under the Bribery Act of 2010 and may lead to prosecution.

A bribe is an inducement or reward offered, promised or provided to gain any commercial, contractual, regulatory or personal advantage. For example:

- **Offering a bribe:** You offer a potential client tickets to a major sporting event, but only if they agree to do business with us. This would be an offence as you are making the offer to gain a commercial and contractual advantage.
- **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 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 has been committed as soon as the offer is made.

This policy does not prohibit normal and appropriate hospitality (given and received) to or from third parties. The giving or receipt of gifts is not prohibited, if the following requirements are met:

- It complies with local law and is not made with the intention of influencing a third party to obtain or retain business or a business advantage, or to reward the provision or retention of business or a business advantage, or in explicit or implicit exchange for favours or benefits.

Holding Power

- It is given in our name, not in your name and does not include cash or a cash equivalent (such as gift certificates or vouchers); and
- Taking into account the reason for the gift, it is of an appropriate type and value, given at an appropriate time and given openly, not secretly.

The test to be applied is whether in all the circumstances the gift or hospitality is reasonable and justifiable. The intention behind the gift should always be considered.

It is not acceptable for you (or someone on your behalf) to give, promise to give or offer a payment, gift or hospitality with the expectation or hope that a business advantage will be received, or to reward a business advantage already given. You are prohibited from accepting a payment, gift or hospitality from a third party that you know, or suspect is offered with the expectation that it will obtain a business advantage for them.

We do not make, and will not accept, facilitation payments or "kickbacks" of any kind. Facilitation payments are typically small, unofficial payments made to secure or expedite a routine government action by a government official. They are not commonly paid in the UK but are common in some other jurisdictions in which we operate.

Signed:



Date: 5th January 2026

Danny Macfarlane
Managing Director