



# Anti- Corruption and Bribery Policy

## 1. Purpose

This policy establishes controls to ensure compliance with all applicable anti-bribery and corruption regulations and that the Company's business is socially responsible.

## 2. Policy Statement

Bribery is the offering, promising, giving, accepting, or soliciting of an advantage as an inducement for an illegal or a breach of trust action. A bribe is an inducement or reward offered, promised, or provided to gain any commercial, contractual, regulatory, or personal advantage.

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

We will uphold all laws relevant to countering bribery and corruption in all the jurisdictions in which we operate. However, we remain bound by the laws of the UK, including the Bribery Act 2010, concerning our conduct at home and abroad.

Bribery and corruption are punishable for individuals by up to ten years imprisonment and a fine. If we are found to have taken part in corruption, we could face an unlimited fine, be excluded from tendering for public contracts, and damage our reputation. We, therefore, take our legal responsibilities very seriously.

## 3. Scope

### 3.1 Who is covered by the policy?

In this policy, third party means any individual or organisation you come into contact with during your work for us. It includes actual and potential clients, customers, suppliers, distributors, business contacts, agents, advisers, government and public bodies, including their advisors, representatives and officials, politicians, and political parties.

This policy applies to all individuals working at all levels and grades, including senior managers, officers, directors, employees (whether permanent, fixed-term or temporary), consultants, contractors, trainees, seconded staff, home workers, casual workers and agency staff, volunteers, interns, agents, sponsors, or any other person associated with us, or any of our subsidiaries or their employees, wherever located (collectively referred to as employees in this policy).

This policy covers:

- Bribes;
- Gifts and hospitality;
- Facilitation payments;
- Political contributions;
- Charitable contributions.



### 3.2 Bribes

Employees must not engage in bribery directly or through any third party (such as an agent or distributor). Specifically, employees must not bribe a foreign public official anywhere.

### 3.3 Gifts and Hospitality

Employees must not offer or give any gift or hospitality:

- Which could be regarded as illegal or improper, or which violates the recipient's policies; or
- To any public employee, government officials, representatives, politicians, or political parties.

Employees may not accept any gift or hospitality from our business partners if:

- There is any suggestion that a return favor will be expected or implied.
- Where a manager's approval is required above, if the manager is below the Director level, then approval must be sought from an appropriate Director.
- If it is inappropriate to decline the gift offer, it may be accepted, provided it is then declared to the employee's manager and donated to charity.
- We appreciate that the practice of giving business gifts varies between countries and regions, and what may be expected and acceptable in one area may not be in another. The test to be applied is whether the gift or hospitality is reasonable and justifiable in all circumstances. The intention behind the gift should always be considered.
- Within these parameters, local management may define specific guidelines and policies to reflect local professional and industry standards. Where this policy requires written approval to be given, the Company Secretary shall put in place a process to maintain a register of all such approval

### 3.4 Facilitation payments and kickbacks

Facilitation payments are a form of bribery made to expedite or facilitate the performance of a public official for routine governmental action, not to obtain or retain business or any improper business advantage. Facilitation payments tend to be demanded by low-level officials to get a level of service to which one would usually be entitled.

Our strict policy is that facilitation payments must not be paid. We recognise, however, that our employees may be faced with situations where there is a risk to the personal security of an employee or their family and where a facilitation payment is unavoidable, in which case the following steps must be taken:

- Keep any amount to the minimum;
- Create a record concerning the payment; and
- Report it to your line manager.

To achieve our aim of not making any facilitation payments, each business of the Company will keep a record of all payments made, which must be reported to the Company Secretary/Account department. This will allow us to evaluate the business risk and develop a strategy to minimise such payments in the future.

### 3.5 Political Contributions

We do not make donations to support political parties or candidates, whether in cash or kind, as this can be perceived as an attempt to gain an improper business advantage.



### 3.6 Charitable Contributions

Charitable support and donations are acceptable (and indeed are encouraged), whether of in-kind services, knowledge, time, or direct financial contributions. However, employees must be careful to ensure that charitable contributions are not used as a scheme to conceal bribery. We only make charitable donations that are legal and ethical under local laws and practices]. No donation must be offered or made without the prior approval of [the compliance manager.

All charitable contributions should be publicly disclosed.

## 4. Your Responsibilities

You must ensure that you read, understand and comply with this policy.

All those working for us or under our control are responsible for preventing, detecting, and reporting bribery and other forms of corruption. All employees must avoid any activity that might lead to or suggest a breach of this policy.

You must notify your manager, the Company Secretary, or the confidential helpline as soon as possible if you believe or suspect that a conflict with or breach of this policy has occurred or may occur.

Any employee who breaches this policy will face disciplinary action, which could result in dismissal for gross misconduct. We reserve the right to terminate our contractual relationship with other workers if they breach this policy.

## 5. Record-keeping

We must keep financial records and have appropriate internal controls to provide evidence of the business's reason for paying third parties.

You must declare and keep a written record of all hospitality or gifts accepted or offered, which will be subject to managerial review.

You must ensure all expense claims relating to hospitality, gifts or expenses incurred to third parties, and the reason for the expenditure is specifically recorded.

All accounts, invoices, memoranda and other documents and records relating to dealings with third parties, such as clients, suppliers and business contacts, should be prepared and maintained with strict accuracy and completeness. No accounts must be kept "off-book" to facilitate or conceal improper payments.

## 6. How to Raise a Concern

You are encouraged to raise concerns about any issue or suspicion of malpractice at the earliest possible stage. Suppose you are unsure whether a particular act constitutes bribery or corruption or have other queries or concerns. In that case, you should raise them with your line manager, the Company Secretary, or through the confidential helpline.

## 7. What to do if you are a Victim of Bribery or Corruption



It is essential that you tell the Company Secretary/ Accounts Dept or the confidential helpline: 0789 778 8487 as soon as possible if a third party offers you a bribe, are asked to make one, suspect that this may happen in the future, or believe that you are a victim of another form of unlawful activity.

## **8. Protection**

Employees who refuse to accept or offer a bribe, raise concerns, or report another's wrongdoing are sometimes worried about possible repercussions. We aim to encourage openness and will support anyone who raises genuine concerns in good faith under this policy, even if they are mistaken.

We are committed to ensuring no one suffers any detrimental treatment due to refusing to take part in bribery or corruption or because of reporting in good faith their suspicion that an actual or potential bribery or other corruption offence has taken place or may take place in the future. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavorable treatment connected with raising a concern. If you believe you have suffered such treatment, you should inform [the compliance manager] immediately. If the matter is not remedied, and you are an employee, you should raise it formally using the company's Grievance Procedure.

## **9. Training and Communication**

Training on this policy forms part of the induction process for all new employees. All existing employees will receive regular, relevant training on implementing and adhering to this policy. In addition, all employees will be asked to accept conformance to this policy on an annual basis formally.

Our zero-tolerance approach to bribery and corruption must be communicated to all suppliers, contractors and business partners at the outset of our business relationship with them and as appropriate.

## **10. Who is responsible for the policy?**

The board of directors is responsible for ensuring this policy complies with our legal and ethical obligations and that all those under our control comply.

The Company Secretary is responsible for implementing this policy, monitoring its use and effectiveness, and dealing with any queries on its interpretation. Management at all levels is responsible for ensuring those reporting to them are made aware of and understand this policy and given adequate and regular training.

## **11. Monitoring and Review**

The Company Secretary will monitor the effectiveness and review the implementation of this policy, regularly considering its suitability, adequacy and effectiveness. Any improvements identified will be made as soon as possible. Internal control systems and procedures will be subject to regular audits to ensure they effectively counter bribery and corruption.

All employees are responsible for the success of this policy and should ensure they use it to disclose any suspected danger or wrongdoing.

Employees are invited to comment on this policy and suggest ways to improve it. The Company Secretary should address comments, suggestions, and queries.



This policy is not part of any employee's employment contract and may be amended anytime.

A handwritten signature in black ink, appearing to read "Nasser Ghazoufi".

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Signature

\_\_\_\_\_  
Director  
Position

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01/01/2026  
Date