

Anti Bribery & Corruption Policy

1. Introduction

Bribery is a criminal offence and so we prohibit any form of bribery at our company. We require compliance, from everyone connected with our business, with the highest ethical standards and anti-bribery laws applicable. Integrity and transparency are of utmost importance to us, and we have a zero-tolerance attitude towards corrupt activities of any kind, whether committed by Company employees or by third parties acting for or on behalf of the Company.

The purpose of this document is to establish a uniform policy relating to the acceptance of gifts, including gratuities, entertainment, or rewards.

2. Scope/Application

This policy applies to all our employees.

3. Definitions

3.1. "Employees" include all permanent, part-time, temporary and contract employees and persons employed by other connected organisations who may represent our company from time to time.

3.2. A "gift" is broadly defined as anything that is given to employees for which the recipient employee does not pay fair market value, either as a result of a relationship with a particular party or because the employee is employed by us.

3.3. Gifts offered by personnel of different organisations vary widely and may include material goods, services, promotional premiums, travel and accommodation for business or vacation purposes, tickets to sporting or cultural events and ongoing discounts not generally or readily available to the public at large.

4. Policy

Employees are responsible for ensuring that they maintain the highest standards when involved in dealings with outside individuals, agencies, or companies. As such, employees and/or their family members should never solicit or accept personal advantages or gifts of material value from firms or persons and which gifts or advantages arise directly or indirectly because of the employee's association with our business. If we suspect that you have committed an act of bribery or attempted bribery, an investigation will be carried out and, in line with our disciplinary procedure where appropriate, action may be taken against you which may result in your dismissal, or the cessation of our business arrangement with you.

If you, as an employee or person working on our behalf, suspect that an act of bribery or attempted bribery has taken place, even if you are not personally involved, you are expected to report this to the Managing Director. You may be asked to give a written account of events.

4.1. Business gifts may only be accepted by employees as courtesies where such gifts are designed to build understanding and goodwill among business partners. In this context, during the traditional gift giving seasons, gifts of modest value may also be accepted, where refusal to accept might give offence.

4.2. When gifts are accepted from third parties, the employee must notify a director and the gift should be presented to the Managing Director, where gifts will be disposed of at the employer's discretion.

4.3. Employees can accept promotional items of limited value, such as inexpensive pens, calendars, mugs etc. that bear a company's name.

4.4. Employees must not accept cash, gift cheques or any vouchers that may be exchanged for cash regardless of the amount from external individuals or organisations.

4.5. Employees must not engage any sub-contractors, suppliers or sole traders that are either already providing services to our company or are being considered as potential future suppliers as this could lead to perceived conflict of interests. If in doubt senior management should be consulted.

4.6. Employees who are in doubt about the appropriateness of accepting a gift should first consult with the Managing Director.

5. Receiving Business Entertainment

5.1. Entertainment of employees by suppliers, subcontractors or customers is only acceptable within normal commercial criteria where such are designed to build understanding and goodwill among business partners. However, business entertainment must only be accepted following approval from Management. This criterion is defined as follows:

5.1.1. Business entertainment in the form of meals and beverages at a local venue is only acceptable if approved by Line Manager.

5.1.2. A ticket for a sports event may only be accepted with the approval of the Managing Director.

5.1.3. Attendance at such events should be regarded with discretion and not become habitual.

5.1.4. Under no circumstances may cash or cash vouchers be accepted by any employee.

6. Sponsorship

6.1 Sponsorship must never be solicited by individuals from suppliers or subcontractors. Where such sponsorship is offered without being requested it may only be accepted when expressly approved in writing by the line manager.

7. General Guidelines

7.1. It is the responsibility of each employee to ensure that our company image is not damaged in any way by the acceptance of gifts or entertainment which could compromise, or be perceived to compromise, his/her position, or the businesses position.

7.2. All gratuities should be logged on our company's *Gifts and Hospitality Register* on Microsoft SharePoint/Sustain I.Q. This is in line with Revenue Guidelines for transparency.

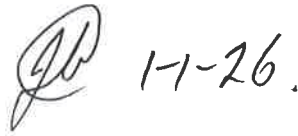
7.3. Employees who have concerns relating to the acceptance or giving of gifts and other entertainment items in connection with their business dealings should refer the matter to the Managing Director.

Our Anti-Bribery and Corruption Policy is a fundamental component of our company's culture, reflecting our commitment to ethical behaviour and accountability for all. By adhering to these principles, we aim to build trust with our stakeholders, safeguard our reputation, and contribute to a fair and ethical business environment.

This document will be reviewed periodically by the Board of Directors to ensure that it continues to meet the needs of the company.

Signed:

Jimmy Byrne
Managing Director

A handwritten signature in black ink, appearing to be 'JB', followed by the date '1-1-26.'.