PS05 - ANTI-BRIBERY, CORRUPTION AND FRAUD POLICY

1. POLICY

1.1 This document sets out the rules of the company in relation to anti-bribery, corruption, and fraud.

1.2 The statutory requirements in the United Kingdom are contained within the Bribery Act 2010. The Act requires the implementation and communication of adequate procedures to prevent bribery.

1.3 The Directors of the company have zero-tolerance for bribery and do not permit any form of bribery (see Definitions below) by any person working for or on behalf of the company. Compliance with the Company's policy in relation to bribery, corruption and fraud is regarded as part of each employee's contract of employment. If employees fail for any reason to follow the rules set out in this document this may result in disciplinary action being taken which could result in employees dismissal

1.4 The UK Bribery Act 2010 applies to all activities of a UK-based business no matter where they are carried out in the world. This policy therefore applies to all activities worldwide, whatever the local law, practice or custom may be

1.5 If employees are at any time uncertain as to whether employee's actions will comply with this policy, employees must seek guidance from the Directors.

1.6 If employees engage in activities which are contrary to the Bribery Act 2010, they could face up to 10 years in prison and/or an unlimited fine, and the Company could also be liable to an unlimited fine and Government sanction.

1.7 This policy document is not regarded as exhaustive but does give specific examples of situations and sets out the rules and procedures and which shall be followed.

2 DEFINITIONS

2.1 ***Bribery*** is the offer or receipt of any gift, loan, payment, reward, or other advantage to or from any person as an encouragement to do something which is dishonest, illegal or a breach of trust, in the conduct of the Company's business. This could include seeking to influence a decision-maker by giving some kind of extra benefit to that decision maker rather than by what can legitimately be offered as part of a tender process.

2.2 ***Corruption*** is the misuse of entrusted power for private gain.

2.3 ***Facilitation payments*** are payments to induce officials to perform routine functions they are otherwise obliged to perform. Legally required administrative fees or fast-track services are not defined as facilitation payments.

2.4 ***Fraud*** is defined as any act of dishonesty, including theft, corruption or sharp practice that results in loss to our client or to our company. Anti-fraud focuses on the first-time right approach and demonstration of value for money. It includes no poor work, no inflation of costs, no unnecessary work, and no evidence of collusion to defraud. Fraud includes the intentional falsification of records e.g. job sheets, training certificates, plant inspection reports.

2.5 ***Gifts*** are presents such as flowers, vouchers, food, and drink. Event and travel tickets given to employees as an individual are also gifts when they are not to be used in a hosted business context.

2.6 ***Hospitality*** includes invitations to hosted meals, receptions, and events for business purposes. Genuine hospitality, promotional or similar business expenditure that is reasonable and proportionate is not prohibited by the Act, but their acceptance must be considered with care. The hospitality received and the way in which it is provided must be considered regarding the influence it has on the recipient and/or any business decisions.

3 PROCEDURE

3.1 The company supports the six principles of establishing a Bribery Policy:

(1) Proportionality: That response is in proportion to the level of risk.

(2) Top Level Commitment: That the Directors fully support and demonstrate the policy.

(3) Risk Assessment: That the Directors and Project Managers have defined the risk of bribery and markets they are in, particularly if operating overseas.

(4) Due Diligence: That the Directors can trust their employees and the people with whom the business trades.

(5) Communication: That all persons working for and on behalf of the company are aware of the Anti-Corruption and Bribery Policy.

(6) Review: The policy is reviewed, and effective actions taken where necessary to ensure compliance.

3.2 **Employees and others working on our behalf (including subcontractors)** shall at all times act in accordance with the following provisions: -

(1) behave honestly, be trustworthy and set a good example;

(2) use the resources of the Company in the best interests of the Company and not misuse those resources;

(3) make a clear distinction between the interests of the Company and the individual's private interests to avoid any conflict of interest, and if such conflict does arise shall report it to the Directors immediately;

(4) ensure that any community support, sponsorship, and charitable donations do not constitute bribery, and if in doubt shall consult the Directors;

(5) confidentially report all incidents, risks and issues which are contrary to this policy document to the Directors;

(6) raise any issues regarding anti-bribery and corruption laws and the Company's policies. Queries will be dealt with anonymously and a written response will be issued;

(7) Do not offer or accept bribes.

(8) Do not, without express prior written approval from the Directors, offer or accept any gifts or hospitality to or from clients, contractors, suppliers, other third parties or public officials.

(9) Do not offer money to any public officials in order to speed up service or gain improper advantage. This type of bribery is a 'facilitation payment' and it is illegal. If employees are faced with a demand for a facilitation payment employees must actively resist the payment and then inform the Directors.

4.2 **Directors** shall:

(1) Be aware of the contents of this Policy and its compliance with the Act.

(2) If suspecting any type of corruption, inform the local authorities including the Police.

(3) Ensure that accurate financial records are kept so to demonstrate that all transactions are completed fairly and legally.

(4) If providing any form of remuneration via commission or any other basis linked with sales or profits, ensure that persons working before or on behalf of the company comply with this Anti-Bribery and Corruption and Policy.

(5) Not authorise or otherwise permit any payment of donations to political parties or charities that are directly linked to the obtaining of a business or business advantage.

(6) Ensure all employees' compliance.

I, as Director, shall review the effectiveness and adequacy of this policy on an annual basis and following any requirement to implement disciplinary procedures.

This policy shall be communicated to all employees.

On behalf of the company, we are dedicated to ensuring that we excel in the delivery of these commitments.

Signed on behalf of The Bridge Group:

Nigel Grayston, CEO, 15 January 2026