

ANTI-CORRUPTION AND BRIBERY POLICY

1. Policy Statement

- 1.1 At Kilnbridge Group Limited and its subsidiary companies (Kilnbridge Construction Services Limited, Kilnbridge Structures Limited, Kilnbridge Structural Services Limited, Kilnbridge Fire Protection Limited, Kilnbridge Environmental Services Ltd, Kilnbridge Design & Engineering Limited, K-Plant Limited) we conduct all 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 to implementing and enforcing effective systems to counter bribery and corruption.
- 1.2 We take our legal responsibilities very seriously. We will uphold all laws relevant to countering bribery and corruption. However, we remain bound by UK laws, including the Bribery Act 2010, in respect of our conduct both at home and abroad.

2. About this Policy

- 2.1 The purpose of this policy is to:
- (a) set out our responsibilities, and of those working for and on our behalf, in observing and upholding our position on bribery and corruption; and
 - (b) provide information and guidance to those working for and on our behalf on how to recognise and deal with bribery and corruption issues.
- 2.2 This policy does not form part of any contract of employment or other contract to provide services, and we may amend it at any time.

3. Who does this policy apply to?

- 3.1 This policy applies to all persons working for us or any group company or on our behalf in any capacity, including employees at all levels, directors, officers, agency workers, seconded workers, volunteers, interns, agents, contractors, external consultants, third-party representatives and business partners, sponsors, or any other person associated with us, wherever located.

4. Who is responsible for the policy?

- 4.1 The board of directors (the board) has overall responsibility for the effective operation of this policy. The Group's Chief Financial Officer is the Compliance Officer at board Level, he/she has delegated responsibility for overseeing the implementation of this Policy to the Quality & Compliance Manager. Report suggestions for change to the Quality & Compliance Manager.
- 4.2 The HR Department has day-to-day responsibility for this policy, and you should refer any questions about this policy to them in the first instance. They will involve the Compliance Manager where appropriate.

5. Definitions

5.1 **Bribery** is offering, promising, giving or accepting any financial or other advantage, to induce the recipient or any other person to act improperly in the performance of their functions, or to reward them for acting improperly, or where the recipient would act improperly by accepting the advantage.

- (a) An **advantage** includes money, gifts, loans, fees, hospitality, services, discounts, the award of a contract or anything else of value.
- (b) A person acts **improperly** where they act illegally, unethically, or contrary to an expectation of good faith or impartiality, or where they abuse a position of trust. The improper acts may be in relation to any business or professional activities, public functions, acts in the course of employment, or other activities by or on behalf of any organisation of any kind.

It is a criminal offence to offer, promise, give, request, or accept a bribe. Individuals found guilty can be punished by up to ten years' imprisonment and/or a fine and employers that fail to prevent bribery can face an unlimited fine, exclusion from tendering for public contracts, and damage to its reputation.

5.2 **Corruption** is the abuse of entrusted power or position for private gain.

Examples:

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. We may also be found to have committed an offence because the offer has been made to obtain business for us. It may also be an offence for the potential client to accept your offer.

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 Group to ensure we continue to do business with them.

It is an offence for a supplier to make such an offer. 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 "facilitation" payment to a foreign official to speed up an administrative process, such as clearing our goods through customs.

The offence of bribing a foreign public official is committed as soon as the offer is made. This is because it is made to gain a business advantage for us. We may also be found to have committed an offence.

5.3 **Facilitation payments**, also known as "back-handers" or "grease payments", are typically small, unofficial payments made to secure or expedite a routine or necessary action (for example, by a government official). They are not common in the UK but are common in some other jurisdictions.

5.4 **Kickbacks** are typically payments made in return for a business favour or advantage.

5.5 **Third party** means any individual or organisation you meet during your work for us, and includes actual and potential clients, customers, suppliers, distributors, business contacts, agents, advisers, and government and public bodies, including their advisors, representatives and officials, politicians and political parties.

6. Identifying risks of bribery and corruption

- 6.1 We have identified that the Group operates in a sector that may be exposed to bribery and corruption risks through its supply chain, subcontracting arrangements, commercial relationships and dealings with public and private sector organisations.
- 6.2 To address these risks, the Group operates risk-based third-party due diligence procedures, supplier onboarding controls, conflict of interest declarations, a Conflict-of-Interest Register, appropriate accounting and procurement controls, and enhanced training programmes for employees.
- 6.3 The Group's due diligence procedures apply, as appropriate, to suppliers, subcontractors, labour providers, agents, consultants, joint venture partners and other business associates. Due diligence may include verification of company and ownership details, sanctions and adverse media screening, review of relevant policies and certifications, assessment of corruption risk indicators, and financial and legal compliance checks.
- 6.4 Enhanced due diligence may be undertaken where a higher risk of bribery or corruption is identified, including where a third party operates in a high-risk jurisdiction, performs services on behalf of the Group, interacts with public officials, or where other risk factors are present. The Group reserves the right to decline, suspend or terminate business relationships where unacceptable bribery or corruption risks are identified.
- 6.5 All third parties must be approved in accordance with the Group's supplier onboarding and procurement procedures before any contractual commitment is entered into. The Group reserves the right to decline or terminate relationships where unacceptable bribery or corruption risks are identified.
- 6.6 The Group's expectations relating to anti-bribery, anti-corruption and ethical business conduct are communicated through supplier onboarding procedures, contractual arrangements, employment documentation, policies and training programmes. Suppliers, subcontractors, labour providers, employees and other associated persons are expected to comply with applicable anti-bribery and corruption legislation and cooperate with the Group's compliance and assurance activities.

7. What you must not do

It is not acceptable for you (or someone on your behalf) to:

- (a) 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;
- (b) give or accept a gift or hospitality during any commercial negotiations or tender process, if this could be perceived as intended or likely to influence the outcome;
- (c) accept a payment, gift or hospitality from a third party that you know or suspect is offered with the expectation that it will provide a business advantage for them or anyone else in return;

- (d) offer or accept a gift to or from government officials or representatives, or politicians or political parties, without the prior approval of the Compliance Manager;
- (e) threaten or retaliate against another individual who has refused to commit a bribery offence or who has raised concerns under this policy; or
- (f) engage in any other activity that might lead to a breach of this policy.

8. Facilitation payments and kickbacks

- 8.1 We do not make, and will not accept, facilitation payments or "kickbacks" of any kind. See clause 5 for definitions of these terms.
- 8.2 You must avoid any activity that might lead to a facilitation payment or kickback being made or accepted by us or on our behalf, or that might suggest that such a payment will be made or accepted. If you are asked to make a payment on our behalf, you should always be mindful of what the payment is for and whether the amount requested is proportionate to the goods or services provided. You should always ask for a receipt which details the reason for the payment. If you have any suspicions, concerns or queries regarding a payment, you should raise these with the Quality & Compliance Manager.

9. Gifts, hospitality and expenses

- 9.1 This policy allows reasonable and appropriate hospitality or entertainment given to or received from third parties, for the purposes of:
- (a) establishing or maintaining good business relationships;
 - (b) improving or maintaining our image or reputation; or
 - (c) marketing or presenting our products and/or services effectively.
- 9.2 The giving and accepting of gifts are allowed if the following requirements are met:
- (a) it 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;
 - (b) it is given in our name, not in your name;
 - (c) it does not include cash or a cash equivalent (such as gift certificates or vouchers);
 - (d) it is appropriate in the circumstances, taking account of the reason for the gift, its timing and value. For example, in the UK it is customary for small gifts to be given at Christmas;
 - (e) it is given openly, not secretly; and
 - (f) it complies with any applicable local law.
- 9.3 Promotional gifts of low value such as branded stationery to or from existing customers, suppliers and business partners will usually be acceptable.
- 9.4 Reimbursing a third party's expenses or accepting an offer to reimburse our expenses (for example, the costs of attending a business meeting) would not usually amount to bribery. However, a payment more than genuine and reasonable business expenses (such as the cost of an extended hotel stay) is not acceptable.
- 9.5 We appreciate that practice varies between countries and regions and what may be normal and acceptable in one region may not be in another. The test to be applied is whether in all the

circumstances the gift, hospitality or payment is reasonable and justifiable. The intention behind it should always be considered.

10. Donations

- 10.1 We do not make contributions to political parties.
- 10.2 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 Officer.

11. Record-keeping

- 11.1 We must keep financial records and have appropriate internal controls in place which will evidence the business reason for making payments to third parties.
- 11.2 You must declare, and the Compliance Officer shall maintain a register of all hospitality or gifts given, received or offered and declined where the value exceeds £250, or where the circumstances could reasonably be perceived as creating a conflict of interest, undue influence or reputational risk. The register shall be subject to periodic management review.
- 11.3 Employees are encouraged to seek guidance from their line manager, the Compliance Officer or the HR Department where they are uncertain whether a gift, hospitality or other benefit should be declared.
- 11.4 You must submit all expenses claims relating to hospitality, gifts or payments to third parties in accordance with our expenses policy and record the reason for expenditure.
- 11.5 All accounts, invoices, and other records relating to dealings with third parties including suppliers and customers should be prepared with strict accuracy and completeness. Accounts must not be kept "off book" to facilitate or conceal improper payments.

12. Your responsibilities

- 12.1 You must ensure that you read, understand and comply with this policy.
- 12.2 The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of all those working for us or under our control. You are required to avoid any activity that might lead to, or suggest, a breach of this policy.
- 12.3 You must notify the Compliance Officer as soon as possible if you believe or suspect that a conflict with this policy has occurred or may occur in the future. For example, if a client or potential client offers you something to gain a business advantage with us or indicates to you that a gift or payment is required to secure their business. Further "red flags" that may indicate bribery or corruption are set out in clause 17.

13. Conflict of interests

- 13.1 Employees, directors and anyone acting on behalf of the Group must avoid situations where personal, financial, family or other interests could conflict, or appear to conflict, with the interests of the Group. Such conflicts may create a risk of actual or perceived bribery, corruption, preferential treatment or improper influence.

13.2 Any actual, potential or perceived conflict of interest must be disclosed promptly to the individual's line manager and/or the Compliance Officer. This includes, but is not limited to:

- Personal or family relationships with suppliers, subcontractors, labour providers, customers or other business partners.
- Financial interests in organisations that do business, or seek to do business, with the Group.
- Outside employment, consultancy arrangements or business activities that could influence decision-making or create divided loyalties.
- Any involvement in procurement, tendering, recruitment, contract management or payment approval activities where an individual may derive a personal benefit.

13.3 The Group maintains a **Conflict-of-Interest Register** to record declared conflicts and any actions taken to manage or mitigate associated risks. Individuals are required to:

- Complete a conflict-of-interest declaration upon joining the Group, where requested.
- Promptly declare any new or changed conflicts of interest.
- Cooperate with any reasonable measures implemented to manage identified conflicts.

13.4 Where a conflict of interest exists, the Group may require the individual to withdraw from relevant discussions, evaluations, negotiations, approvals or other decision-making activities.

13.5 Failure to disclose a conflict of interest may result in disciplinary action and could be treated as a breach of this Policy.

14. How to raise a concern

14.1 You are encouraged to raise concerns, to the Compliance Officer, about any issue or suspicion of bribery or corruption at the earliest possible stage.

14.2 If you are offered a bribe, or are asked to make one, or if you believe or suspect that any bribery, corruption or other breach of this policy has occurred or may occur, you must notify the Compliance Officer as soon as possible.

14.3 If you are unsure about whether a particular act constitutes bribery or corruption, raise it with the Compliance Officer.

15. Protection

15.1 Individuals who refuse to accept or offer a bribe, or who raise concerns or report another's wrongdoing, are sometimes worried about possible repercussions. We encourage openness and will support anyone who raises genuine concerns in good faith under this policy, even if they turn out to be mistaken. Individuals may raise concerns in accordance with the **Whistleblowing Policy (POL 030)**.

15.2 We are committed to ensuring no one suffers any detrimental treatment because of 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 unfavourable treatment connected with raising a concern. If you believe that you have suffered any such treatment, you should inform the Compliance Officer immediately. If the matter is not remedied, and you are an employee, you should raise it formally using our Grievance Procedure, which is available on the intranet.

16. Training and communication

- 16.1 Training on this policy forms part of the induction process for employees and other relevant workers. The Group maintains a programme of anti-financial crime awareness training, including anti-bribery, anti-money laundering and anti-tax evasion training, to ensure employees understand their legal and ethical responsibilities and can recognise, prevent and report potential bribery and corruption concerns.
- 16.2 Refresher training, management briefings, compliance communications and targeted awareness activities may also be delivered where appropriate to ensure continued understanding of anti-bribery and corruption requirements. Additional training may be provided to employees involved in procurement, supplier onboarding, supply chain management, tendering, subcontractor management, commercial decision-making or other activities where there is an increased risk of bribery or corruption.
- 16.3 Records of training completion and attendance are maintained through the Group's training and competency management processes and are subject to periodic review to ensure employees and operatives remain aware of their responsibilities under this policy.
- 16.4 The Group's zero-tolerance approach to bribery and corruption is communicated to suppliers, subcontractors, labour providers, contractors and other business partners through supplier onboarding procedures, contractual arrangements, policies, procedures and business communications, both at the outset of the relationship and periodically thereafter.
- 16.5 This policy is available to employees and operatives through the Group's Integrated Management System (IMS), induction processes, management briefings and other internal communication channels. Copies may be provided upon request, and key requirements may be communicated through workforce briefings, compliance communications and other awareness activities where appropriate.
- 16.6 We may terminate our relationship with other individuals and organisations working on our behalf if they breach this policy.

17. Potential risk scenarios: “Red Flags”

The following is a list of possible red flags that may arise while you are working for us and which may raise concerns under various anti-bribery and anti-corruption laws. The list is not intended to be exhaustive and is for illustrative purposes only.

If you encounter any of these red flags while working for us, you must report them promptly to the Compliance Officer:

- (a) you become aware that a third party engages in, or has been accused of engaging in, improper business practices;

- (b) you learn that a third party has a reputation for paying bribes, or requiring that bribes are paid to them, or has a reputation for having a "special relationship" with foreign government officials;
- (c) a third party insists on receiving a commission or fee payment before committing to sign up to a contract with us, or carrying out a government function or process for us;
- (d) a third-party requests payment in cash and/or refuses to sign a formal commission or fee agreement, or to provide an invoice or receipt for a payment made;
- (e) a third-party request that payment is made to a country or geographic location different from where the third party resides or conducts business;
- (f) a third party requests an unexpected additional fee or commission to "facilitate" a service;
- (g) a third party demands lavish entertainment or gifts before commencing or continuing contractual negotiations or provision of services;
- (h) a third party requests that a payment is made to "overlook" potential legal violations;
- (i) a third party requests that you provide employment or some other advantage to a friend or relative;
- (j) you receive an invoice from a third party that appears to be non-standard or customised;
- (k) a third party insists on the use of side letters or refuses to put terms agreed in writing;
- (l) you notice that we have been invoiced for a commission or fee payment that appears large given the service stated to have been provided;
- (m) a third-party request or requires the use of an agent, intermediary, consultant, distributor or supplier that is not typically used by or known to us; or
- (n) you are offered an unusually generous gift or offered lavish hospitality by a third party

If you have any concerns about the issues covered in this Statement of Policy you should not hesitate to raise them with Kilnbridge's Compliance Officer, Chief Financial Officer at Kilnbridge Group Limited, McDermott House, South Crescent, Cody Road Business Park, London, E16 4TL, email: Maninder.Sandher@kilnbridge.com



Owen Dannatt
Chief Executive Officer