

ANTI-BRIBERY STATEMENT

Introductory message from the CEO:

The giving or receiving of bribes is contrary to our values and can play no part in the way in which we carry out our business.

Our guiding principle is simple. We will not engage in any form of bribery or corruption across our Group. This principle applies to us all and to our agents, advisers, consultants, joint-venture partners, suppliers and sub-contractors, who act on our behalf or with whom we conduct business. Even the suggestion of corruption may damage Heyrod's reputation and may also bring the personal integrity of individuals into question.

Bribery is illegal in our markets and severe penalties apply to both companies and individuals who break those laws. From 1st July 2011 tougher new legislation in the UK (in the form of the Bribery Act 2010) has introduced new offences for failing to prevent bribery. As a result we have redoubled our efforts to ensure we have adequate procedures in place to prevent bribery and to ensure compliance with the new legislation.

This Policy is a further reminder of what you should do if you are asked to make or accept a bribe or suspect that bribery may be taking place. Please read it carefully.

Paul Gillespie
CEO

Who this policy applies to

This policy is sponsored by Heyrod's Board of Directors. It applies to all Heyrod subsidiaries worldwide, their officers, directors and employees whether permanent or temporary. It also applies to all Heyrod's supply chain partners, including agents, advisers, consultants, joint-venture partners and sub-contractors (together "Associated Persons").

Anti-Bribery Policy

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1. Purpose and Commitment

Heyrod Construction Ltd is committed to conducting business with integrity, transparency, and fairness. We have **zero tolerance** for bribery, corruption, or any form of unethical conduct.

This policy establishes clear standards and responsibilities to ensure that the Company, its employees, and all associated persons comply fully with the **Bribery Act 2010**, the **Criminal Finances Act 2017**, the **Fraud Act 2006**, the **Proceeds of Crime Act 2002**, and related legislation, guidance, and best practice issued by the **Serious Fraud Office (SFO)** and the **Ministry of Justice**.

2. Scope

This policy applies to:

- All employees (permanent, temporary, and agency)
- Directors and officers
- Contractors, consultants, agents, intermediaries, and joint-venture partners
- Suppliers and subcontractors acting on the Company's behalf

It covers all operations in the UK and overseas.

3. What Is Bribery and Corruption?

Bribery is offering, giving, receiving, or soliciting something of value to improperly influence a decision or gain an unfair advantage.

Corruption is the abuse of entrusted power for private gain.

Examples include (but are not limited to):

- Offering or receiving cash, gifts, or hospitality to secure a contract or favourable treatment
- Making facilitation payments (unofficial payments to speed up a process)
- Offering employment or contracts in exchange for influence or inside information
- Providing charitable donations or sponsorships to improperly influence business outcomes

4. Legal Framework

This policy complies with and references:

- **Bribery Act 2010** (offences of bribing, being bribed, bribing a foreign public official, and corporate failure to prevent bribery)
- **Criminal Finances Act 2017** (corporate offence of failure to prevent facilitation of tax evasion)
- **Fraud Act 2006**
- **Proceeds of Crime Act 2002**
- **Companies Act 2006** (directors' duties)
- **Money Laundering Regulations 2017 (as amended)**

Under the Bribery Act, penalties include **unlimited fines** for the Company and up to **10 years' imprisonment** for individuals.

5. Responsibilities

- **The Board of Directors** has overall responsibility for ensuring compliance and promoting an anti-bribery culture.
- **Managers and Supervisors** must lead by example and ensure staff understand and adhere to this policy.
- **Employees and Associated Persons** are required to act honestly, avoid any activity that could be construed as bribery or corruption, and immediately report concerns.

6. Gifts, Hospitality, and Donations

- Reasonable, proportionate, and bona fide gifts or hospitality may be accepted or offered only if they are **transparent, properly recorded, and not intended to influence a business decision**.
- All gifts and hospitality must be declared and approved in accordance with the Company's **Gifts and Hospitality Register**.
- **Facilitation payments** are strictly prohibited.
- **Charitable and political donations** must never be used to secure business advantage and must be approved by senior management.

7. Record-Keeping and Transparency

The Company will maintain accurate and complete records of:

- All financial transactions
- Gifts, hospitality, and expenses
- Due-diligence checks on third parties

False, misleading, or incomplete records are strictly prohibited.

8. Due Diligence

Before engaging agents, intermediaries, suppliers, or joint-venture partners, the Company will undertake appropriate **due diligence** to ensure their integrity and commitment to anti-bribery principles.

9. Reporting Concerns (Whistleblowing)

Employees are encouraged to report any suspicion or evidence of bribery or corruption. Reports can be made:

- To a line manager or HR representative
- Directly to a Director or the Compliance Officer
- Anonymously via the Company's **Whistleblowing Procedure**

All reports will be treated confidentially and investigated promptly. Retaliation against anyone who raises concerns in good faith will not be tolerated.

10. Training and Communication

The Company will provide **regular training** on anti-bribery and corruption awareness to all employees and relevant third parties.

This policy will be communicated to all business partners and made publicly available.

11. Breaches and Disciplinary Action

Any breach of this policy will be treated as a serious disciplinary matter and may result in:

- Dismissal for gross misconduct
- Termination of contracts or business relationships
- Referral to law enforcement agencies

12. Monitoring and Review

The Company will monitor the effectiveness of this policy through audits, risk assessments, and ongoing compliance checks.

This policy will be reviewed **annually** or sooner if legislation or business operations change.

Approved By: **Greg Connor**
Date: **09th February 2026**
Next Review Date: **09th February 2027**

Signed:

