

ANTI-BRIBERY & CORRUPTION POLICY 2026

1. Introduction

Central Industrial Services Limited has a number of fundamental principles and values which they believe are the foundation of sound and fair business practice and as such are important to uphold. One such principle is a zero tolerance position in relation to corruption, wherever and in whatever form that may be encountered. The Bribery Act 2010 was passed in April 2010 and has been in force since 1 July 2011.

Any employee who breaches this policy will face disciplinary action, which could result in dismissal for gross misconduct. Any non-employee who breaches this policy may have their contract terminated with immediate effect.

This policy does not form part of any employee's contract of employment and we may amend it at any time and will be reviewed regularly.

This policy applies to all persons working for us 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.

2. Legal Obligations

It is CIS policy to comply with all laws, rules and regulations governing anti bribery and corruption law. Under UK law, bribery and corruption is punishable for individuals by up to 10 years imprisonment, and if the company is found to have taken part in corruption it could face an unlimited fine, be excluded from tendering for contracts and face untold damage to its reputation.

Under UK law the payment, or offer to pay bribes, or provision of or offer to provide gifts or anything of value for improper purposes to obtain or retain business or any other benefit, (whether for CIS or any other party) is prohibited.

CIS are required to keep financial records and to have appropriate internal controls in place which will evidence the business reason for making payments to third parties.

3. What is bribery?

Bribe, means a financial or other inducement or reward for action which is illegal, unethical, a breach of trust or improper in any way. Bribes can take the form of money, gifts, loans, fees, hospitality, services, discounts, the award of a contract or any other advantage or benefit.

Bribery, includes offering, promising, giving, accepting or seeking a bribe.

All forms of bribery are strictly prohibited. If you are unsure about whether a particular act constitutes bribery, raise it with senior management.

Specifically, you must not:

- a) Give or offer any payment, gift, hospitality or other benefit in the expectation that a business advantage will be received in return, or to reward any business received.
- b) Accept any offer from a third party that you know or suspect is made with the expectation that we will provide a business advantage for them or anyone else.

- c) Give or offer any payment (sometimes called a facilitation payment) to a Government official in any country to facilitate or speed up a routine or necessary procedure.
- d) Threaten or retaliate against another person who has refused to offer or accept a bribe or who has raised concerns about possible bribery or corruption.

4. Vigilance

The following is a list of bribery and corruption indicators suggested by the Serious Fraud Office which all staff should be aware of and should report any suspicious activity.

This list is not an exhaustive list:

- Abnormal cash payments
- Pressure exerted for payments to be made urgently or ahead of schedule
- Private meetings with public contractors or companies hoping to tender for contracts
- Lavish gifts being received
- Making unexpected or illogical decisions accepting projects or contracts
- Agreeing contracts not favourable to the organisation either with terms or time period
- Unexplained preference for certain contractors during tendering period
- Avoidance of independent checks on tendering or contracting processes
- Bypassing normal tendering/contractors procedure
- Invoices being agreed in excess of contract without reasonable cause
- Missing documents or records regarding meetings or decisions
- Company procedures or guidelines not being followed
- The payment of or making funds available for high value expenses on behalf of others.

5. Gifts and Hospitality.

This policy does not prohibit the giving or accepting of reasonable and appropriate hospitality for legitimate purposes such as building relationships, maintaining our image or reputation, or marketing our products and services.

A gift or hospitality will not be appropriate if it is unduly lavish or extravagant or could be seen as an inducement or reward for any preferential treatment (for example, during contractual negotiations or a tender process). Gifts must be of an appropriate type and value depending on the circumstances and taking account of the reason for the gift. Gifts must not include cash or cash equivalents (such as vouchers), or be given in secret. All gifts must be given in our name, not your name.

Promotional gifts of low value, such as branded stationery, may be given to or accepted from existing customers, suppliers and business partners.

It is an offence under the Bribery Act to use corporate hospitality to influence the decisions of customers to purchase services from us. Corporate hospitality must be reasonable and proportionate and have regard to the company's expenses policy.

All corporate hospitality must be with the knowledge and permission of a Board Director.

6. Expectations of CIS Staff

The prevention, detection and reporting of bribery and corruption is the responsibility of all employees throughout CIS.

7. Record keeping

You must declare and keep a written record of all hospitality or gifts given or received. You must also submit all expenses claims referring to hospitality, gifts or payments to third parties in accordance with our expenses policy and record the reason for expenditure.

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.

8. Training and communications

This policy and relevant guidance will be communicated to employees across the Company through our established internal communication channels.

9. How to raise a concern.

If you are offered a bribe, or are asked to make one, or if you suspect that any bribery, corruption or other breach of this policy has occurred or may occur, you must report it in accordance with our Whistleblowing Policy as soon as possible.

This policy is endorsed by the Chairman to demonstrate the Board's commitment.

Signed

DH Cartwright - Chairman
Date 05/01/2026