ANTI-BRIBERY, CORRUPTION & TAX EVASION POLICY & PROCEDURES

1 Policy statement

It is the policy of Lithos Consulting Ltd to conduct all of our business in an honest and ethical manner. We take a zero-tolerance approach to bribery, corruption and the criminal facilitation of tax evasion. We are committed to acting professionally, fairly and with integrity in all our dealings wherever we operate. We are also committed to implementing and enforcing effective systems to counter bribery, corruption and tax evasion.

2 Who is covered by the policy?

This policy applies to all individuals working at all levels and grades, including senior managers, directors, employees (whether permanent, fixed-term or temporary), clients, consultants, contractors, and any other person providing services to us.

3 What is a bribe?

A bribe is a financial or other advantage offered or given:

- To anyone to persuade them to or reward them for performing their duties improperly or
- To any public official with the intention of influencing the official in the performance of their duties

4 What is tax evasion

Tax evasion occurs when the correct amount of tax is not paid and there is a dishonest intention not to declare it. The tax evasion could relate to UK tax or non-UK tax and could involve any person associated with the Company (which would include an employee, or other person who may perform services for or on behalf of the Company such as contractors and suppliers).

5 Procedures

We will periodically and formally assess the risk of bribery, corruption and tax evasion within our organisation. This will include:

- A formal risk assessment at Board level
- If we identify any areas of risk, we will provide clear, practical and accessible anti-bribery, corruption and tax evasion procedures proportionate to the risk identified

Where necessary, we will carry out due diligence within Lithos or our subcontractors to identify any corrupt practices.

All new employees will undergo bribery, corruption and tax evasion training as part of their induction. Periodically, we will update staff through internal toolbox talks or external training.

6 Anti-bribery and corruption rules

Gifts and hospitality

This policy does not prohibit giving and receiving promotional gifts of low value and normal and appropriate hospitality. However, in certain circumstances gifts and hospitality may amount to bribery and all employees must comply strictly with Lithos' policy in respect of gifts and hospitality. We will not provide gifts or hospitality with the intention of persuading anyone to act improperly or to influence a public official in the performance of their duties.

Facilitation payments and kickbacks

We do not make, and will not accept, facilitation payments or "kickbacks" of any kind. Facilitation payments are typically small, unofficial payments made to secure or expedite a routine government action by a government official. Kickbacks are typically payments made in return for a business favour or advantage. All employees must avoid any activity that might lead to, or suggest, that a facilitation payment or kickback will be made or accepted by us.

Donations

We do not make contributions of any kind to political parties. No charitable donations will be made for the purpose of gaining any commercial advantage.

7 Tax evasion rules

It is a criminal offense to engage in, aid, abet, counsel, or procure the commission of a tax evasion offense. We will not knowingly, or through negligence, facilitate the evasion of any tax (whether UK or foreign) by any person or company.

We will never assist a client, supplier, or any associated third party in disguising the true nature of transactions, maintaining off-the-books accounts, or submitting false declarations to tax authorities.

We will ensure that all accounts, invoices, and records are prepared and maintained accurately, reflecting the true nature of transactions. No accounts, funds, or assets are to be kept "off the books".

If we suspect that an activity or proposed transaction involves bribery, corruption, or tax evasion, it will be reported immediately to a Director.

8 Record keeping

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

All expenses relating to hospitality, gifts or expenses incurred to third parties must be submitted in accordance with our expenses policy and specifically record the reason for the expenditure.

All accounts, invoices, memoranda and other documents and records relating to dealings with third parties, such as clients, suppliers and business contacts, must be prepared and maintained with strict accuracy and completeness. No accounts must be kept “off-book” to facilitate or conceal improper payments.

9 Raising concerns

Employees will be encouraged to raise concerns with a Director about any issue or suspicion of malpractice at the earliest possible stage. No employee will suffer any detriment as a result of raising genuine concerns about bribery, even if they turn out to be mistaken.

10 Communication

This policy will be communicated to all Lithos Employees and, where relevant and proportionate, to clients and suppliers.

11 Monitoring

The effectiveness of this policy will be regularly reviewed by the Managing Director. Internal control systems and procedures will be subject to audit under the internal and external audit process.

SIGNED Mark Pe— **Managing Director, Lithos Consulting Ltd**

NAME Mark Perrin DATE 28th May 2026