ANTI-BRIBERY POLICY

Policy

At ARRK Europe Limited we are committed to doing the right thing. We operate a zero-tolerance approach to the making or receiving of bribes or corrupt payments, in any form. This type of conduct is absolutely prohibited whether committed by employees or anyone else acting on the Company's behalf.

This policy sets out what is and is not acceptable in general terms, but if you are in any doubt as to whether any conduct could amount to bribery, the matter should be referred to the Company Secretary, who is the Chief Compliance Officer for this policy.

The Anti-Bribery Policy is to be read and followed in conjunction with the Company Expenses Policy.

Statement from the Company Secretary

As Chief Compliance Officer for ARRK Europe Limited in respect of bribery and corruption matters I have overall responsibility for our compliance in this area. The Board of Directors considers bribery and corruption risks as a standing item on its agenda. The Board is updated on this topic on a regular basis and provided with ad hoc updates when necessary.

Simon Holmes, Finance Director and Company Secretary.

Anti-Bribery Policy

It is the Company policy to conduct all of 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 dealings wherever we operate. We are also committed to implementing and enforcing effective systems to counter bribery.

This policy sets out what we must all do to help prevent bribery in all its forms. A bribe may include any payment, benefit or gift offered or given with the purpose of influencing a decision or outcome. The bribe may not always be of a large value. It could be a lunch or an invitation to a sporting event.

We are fully committed to complying with our obligations under applicable legislation, including the Bribery Act 2010 (the 'Act'), and ensuring that no bribes or corrupt payments are made, offered, sought or obtained by anyone acting on our behalf, to anyone, anywhere in the world.

If you are ever in doubt about a situation with which you are presented, always seek advice. You should contact the Company Secretary by email: simon.holmes@arrkeurope.com in the first instance.

Who is covered by the policy?

The ARRK Europe Limited Anti-Bribery Policy is mandatory for all employees, agents, intermediaries, consultants (whether permanent, fixed-term or temporary), distributors, sub-contractors, suppliers and partners working on the Company's behalf anywhere in the world ("Business Partners").

The prevention, detection and reporting of any bribery in any form is the responsibility of all employees across the ARRK Europe Limited Group and all individuals and entities over which ARRK Group has control. Appropriate confidential channels for employees and business partners are in place to report any suspicion for bribery; these are described later in this Policy. Any failure to comply with this Policy will be treated seriously and may result in disciplinary action.

Compliance

You must read and abide by the terms of this Policy.

For Employees:
Any act of bribery, in whatever form is unacceptable. We will consider taking disciplinary action against anyone who fails to comply with the Anti-Bribery Policy up to and including dismissal. Failure to comply with this policy may also leave you open to a criminal prosecution under the Act. An offence under the Act can result in a fine and / or up to a maximum of 10 years imprisonment.

For ARRK Europe Limited:
A breach of this Policy by an employee or business partner could result in the Company breaching the Act. An offence under the Act can result in the business being fined and would likely lead to negative publicity and serious damage to the reputation of ARRK Europe Limited.

What is a bribe?

A bribe could be a financial and/or other advantage offered and/or given:

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

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 ARRK Europe Limited's 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 his or her duties.

All ARRK Europe Limited employees are expected to conduct themselves with integrity, impartiality, and honesty at all times. Accordingly, all employees are required to follow these rules on gifts, hospitality and entertainment. We also expect employees of our business partners and suppliers to conduct themselves in accordance with these standards.

You must maintain a high standard of professionalism and not open yourself up to suspicion of dishonesty or put yourself in a position of conflict between your work and your private interests. Gifts and entertainment given and received as a reward, inducement, or encouragement for preferential treatment or inappropriate or dishonest conduct are strictly prohibited. In particular, no gifts, hospitality or entertainment may be given or accepted during a tender process or during contractual negotiations if there is any realistic risk that such gifts or entertainment could influence the outcome of such processes or negotiations.

It is important that the actions of all ARRK Europe Limited employees are able to withstand scrutiny, and not cause any embarrassment to the Company, yourself or any third party, including contractors or suppliers.

Receiving and giving gifts

You may accept low value token gifts such as branded pens, stationery and mouse mats produced for the purpose of being given away, if given by an existing supplier. Occasional boxes of confectionery, etc. may be given to a department as opposed to an individual. Otherwise you must refuse personal gifts such as Christmas, wedding, or birthday gifts, including vouchers or cash equivalents, received from business partners, suppliers, clients and other third parties.

In parts of the world it is conventional for individuals to exchange gifts in various business related contexts. If you are engaged in business in such locations a gift can be accepted and a reciprocal gift of a reasonable value may be given, if approved by the Company Secretary. However, the accepted gift should be registered in the Gift Register (held by the Company Secretary) and entered into a raffle with the proceeds donated to charity.

Any gifts offered must be acceptable within the policy of the receiver's company / organisation and if you are in any doubts about acceptability no gift should be provided.

Hospitality/Entertainment

ARRK Europe Limited employees may occasionally receive invitations from suppliers or others to corporate hospitality or entertainment events.
Hospitality or Entertainment may only be accepted if:

- Employees or personnel from the supplier are in attendance.
- The supplier does not pay any accommodation or more than trivial travel expenses for ARRK Europe Limited employees.
- The entertainment and / or acceptance of it could not be interpreted as a reward, inducement or encouragement for a favour or preferential treatment.
- And it is not unduly lavish or extravagant.

Reciprocal hospitality may be offered but needs to be approved by the Company Secretary, for example when our overseas suppliers or partners visit the UK.

Hospitality and Entertainment Register

To ensure openness and transparency, all hospitality and entertainment must be recorded in the Hospitality and Entertainment Register (held by the Company Secretary) on a monthly basis. The Company Secretary will review this register quarterly and report to the Board annually or as required.

Facilitation payments and kickbacks

We do not make, and will not accept, facilitation payments or kickbacks (inducements) 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.

Due Diligence

Where there is a bribery risk, e.g. appointing a new supplier; entering into a partnership; appointing an agent to work on the Company's behalf; entering into a new contract or amending the terms of an existing contract, the following must be considered in relation to appropriate anti bribery compliance measures.

- Is the supplier, partner or agent based in a high risk jurisdiction?
- Do the services being provided involve work being undertaken, directly or indirectly on our behalf, in any high risk jurisdiction?
- Do the services involve goods passing through borders between high risk jurisdictions?
- Do the services involve business partners paying fees, taxes of payments on behalf of ARRK Europe Limited in relation to the import or export of goods?
- Do the services involve business partners obtaining official permits, permissions or agreement from public officials or agencies? ; or
- Are there any particular reasons to suspect that the risk of corruption or bribery is higher than normal?

Any due diligence must be completed before:

- The contract with an agent or partner is signed or renewed;
- The agent does any work;
- The partnership undertakes any activities;

Donations

ARRK Europe Limited does not make contributions or donations to political organisations or independent candidates, nor does it incur any political expenditure. We respect the right of individual employees to make personal contributions, provided they are not made in any way to obtain advantage in a business transaction.

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 expense claims 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.

Reporting concerns about Bribery

Employees are encouraged to raise concerns 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.

ARRK Europe Limited aims to conduct business with the highest standards of ethics, honesty and integrity, and recognises that you have an important role to play in maintaining this aim. Any employee concerned about any form of malpractice, improper action, or wrongdoing by the Company, should inform the Company Secretary or Human Resources Manager.

We believe it is essential to create an environment in which you feel able to raise any matter of genuine concern internally without fear of disciplinary action being taken against you, that you will be taken seriously, and that the matters will be investigated appropriately and as far as practicable be kept confidential.

ARRK Europe Limited believes that any employee with knowledge of bribery in any form should not remain silent. We take all matters of malpractice, improper action or wrongdoing very seriously and you are strongly encouraged to raise incidents or behaviours that are not in accordance with the policy, by following the procedure set out below:

In the first instance, you should consider raising your concerns with your line manager who has a responsibility to listen and respond to any matter that is of concern to you. Concerns can be raised verbally or in writing. Your line manager will determine whether she/he is able to investigate the concern directly, keeping the Company Secretary updated, if appropriate, of progress and its conclusion.

If your line manager is unable to resolve the issue locally, she/he will escalate the concern to the Company Secretary, who will manage your concern in accordance with this policy.

If you feel that you cannot raise your concern with your line manager, for whatever reason, you should contact a senior manager in your business location who will consider the matter and manage any investigation, keeping the Company Secretary informed, if appropriate, of progress and its conclusion.

If the senior manager in your business location is unable to resolve the issue locally, the concern will be escalated to the Company Secretary, who will manage your concern in accordance with this policy.

If you feel you need to raise the issue outside of your immediate working environment you should contact the Company secretary by email: simon.holmes@arrkeurope.com.

The Company Secretary will record the concern and determine the appropriate approach to take in managing any investigation, including whether to appoint an independent individual to review the matter, or refer it to the appropriate internal or external body. The Company Secretary will inform the Board of Directors about any serious issues as a matter of urgency.

Monitoring

The effectiveness of this policy will be regularly reviewed by the Board of Directors. Internal control systems and procedures will be subject to audit under the internal audit process and the Company will monitor and amend this policy when necessary.

Education and Training

ARRK Europe Limited will continually provide education and training to its employees in order to further ensure an ethical mindset, aimed at preventing bribery and to secure the operation of its bribery prevention framework.

Audits and system review

ARRK Europe Limited will perform periodic audits to confirm whether its bribery prevention framework is actually functioning and, based on the results of such audits, will continually review the effectiveness of the bribery prevention framework and make improvements as necessary

Recording and storing transaction details

In order to evidence its compliance with the Anti-Bribery Policy, ARRK Europe Limited will use appropriate internal control systems to factually and accurately record all company transactions.

Disciplinary Procedure

If an employee violates the Anti-Bribery Policy, ARRK Europe Limited will take appropriate and swift action that may include disciplinary action.

Responsibility	Activity / Authority	Actively communicate requirements	Process linkage	Activity review frequency
AEL Directors, employees, contractors, sub-contractors, suppliers and agents	Responsible to ensure that the process is followed as outlined above	All	ARRK Info Hub, ARRK SharePoint, Induction	Annually

Outputs
• ARRK Info Hub (online employee handbook) • ARRK SharePoint, (employee intranet) • Induction

Record Retention
• Records of training attendance and audits will be retained on the employee file. • Records of audits will be retained by HR. • Supplier audits by Procurement and Compliance

Document Revision History			
Revision By	**Action**	**Reason**	**Date**
Nicky Chalmers	Issue	N/A	02/07/2018
Nicky Chalmers	Re-issue	Annual review	01/07/2019
Nicky Chalmers	Re-issue	Annual review	03/03/2021
Amanda Fitz	Re-issue	Full review carried out	01/04/2025
Shelley Tighe/Simon Holmes	Re-issue	Annual review	21/05/2026