ANTI-BRIBERY AND CORRUPTION POLICY

Introduction
VertaseFLI (hereafter referred to as the Company) is committed to the highest standards of ethical conduct, integrity and transparency in all business activities.

This policy is designed to ensure compliance with the Bribery Act 2010 and forms part of the Company's wider framework for preventing economic crime, including bribery, fraud and the facilitation of tax evasion, in accordance with UK law.

The Company will not tolerate any form of bribery or corruption by its employees or by any person or body acting on its behalf. The Company is committed to implementing effective measures to prevent, monitor and eliminate bribery and corruption.

Scope and Responsibility
This policy applies to:

- All employees of the Company; and
- Temporary workers, consultants, contractors, agents and subsidiaries acting for or on behalf of the Company ("associated persons"),

whether operating within the UK or overseas.

All employees and associated persons are responsible for maintaining the highest standards of business conduct. Any breach of this policy may constitute a serious disciplinary, contractual and criminal matter for the individual concerned and may cause significant reputational damage to the Company.

The Company may also face criminal liability for unlawful actions taken by its employees or associated persons. All individuals within scope are required to familiarise themselves with and comply with this policy, including any updates issued from time to time.

This policy covers:

- The main areas of liability under the Bribery Act 2010;
- The responsibilities of employees and associated persons; and
- The consequences of non compliance.

Bribery Act 2010 – Key Principles
Under the Bribery Act 2010, a bribe is a financial or other advantage offered, promised, given, requested or received with the intention of inducing or rewarding the improper performance of a function or activity, or where acceptance would itself constitute improper performance.

A relevant function or activity includes public, state or business activities, or any activity performed in the course of employment or on behalf of another organisation or individual, where the person performing the activity is expected to act in good faith, impartially or in accordance with a position of trust.

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A criminal offence is committed if:
- An employee or associated person offers, promises, gives, requests, receives or agrees to receive a bribe; or
- A bribe is offered, promised or given to a public official (local or foreign) to influence them in the performance of their duties where such influence is not permitted by local law; and
- The Company cannot demonstrate that it had adequate procedures in place to prevent bribery.

All employees and associated persons must comply with this policy in accordance with the Bribery Act 2010.

Prohibited Conduct
The Company strictly prohibits the offering, promising, giving, soliciting or accepting of any bribe. A bribe may take the form of cash, gifts, hospitality or any other inducement, whether involving public officials, political parties, state controlled entities or private individuals or organisations.

Bribes may be offered directly or indirectly to:
- Secure or retain business;
- Gain a commercial, contractual or regulatory advantage; or
- Obtain any personal benefit for an individual or a connected party.

This prohibition applies equally to indirect payments or benefits made through third parties, including consultants, contractors, agents, sub agents, joint venture partners, advisors, customers or suppliers.

Records and Due Diligence
Accurate record keeping is essential to prevent bribery and fraud. False, misleading or incomplete records may constitute a criminal offence under UK economic crime legislation.

Employees and associated persons must:
- Ensure that all business records, invoices and payment transactions are accurate and complete
- Undertake appropriate due diligence before entering into relationships with suppliers, agents, consultants or representatives
- Maintain accurate, detailed and up to date records of all corporate hospitality, entertainment and gifts offered or received.

Corporate Entertainment and Hospitality
Corporate entertainment and hospitality is permitted only where it is:
- For legitimate business purposes
- Arranged in good faith
- Reasonable, proportionate and appropriate; and

- Not intended to influence the recipient's impartiality or secure an improper advantage.

All corporate hospitality expenditure will be closely monitored by the Company, although the policy does not prohibit normal and appropriate hospitality (given and received) or from third parties.

All corporate hospitality expenditure likely to exceed £200 (inclusive of VAT) must be approved in advance by a Director.

Expense claims must include:
- The purpose of the expenditure
- Names and organisations of those entertained; and
- A breakdown of costs.

The Company does not believe it is appropriate to attend lavish, excessive or extraordinary hospitality events. Any invitation to attend corporate hospitality must be reported to a Director in advance. Failure to do so may result in disciplinary action.

Hospitality with an estimated individual value over £500 must be declined. Hospitality valued at £500 or less may be attended at a Director's discretion.

Gifts
All gifts or rewards offered or received from customers, suppliers, public officials or business contacts must be reported immediately to the employee's line manager. For the purposes of this policy, a gift includes any payment or item given above a value of £50 in connection with employment.

Prior written approval from a Director is required before providing gifts to business contacts. Failure to report gifts may result in disciplinary action.

This policy does not apply to low value promotional items such as pens, mugs or stationery bearing a company logo.

Reporting Concerns
All employees and associated persons have a duty to prevent, detect and report suspected bribery, fraud or corruption in accordance with the Company's Public Interest Disclosure Policy.

Training, Monitoring and Review
The Company is committed to the regular communication of its anti-bribery and corruption measures. Training and monitoring activities will be proportionate to the level of risk and will be reviewed periodically to reflect changes in legislation, regulatory guidance, and enforcement priorities.

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Compliance with this policy will be monitored through routine reviews of financial systems, expense claims, and related procedures. Employees are encouraged to provide feedback and suggestions to help strengthen and improve these arrangements.

The Company's financial statements are subject to independent external audit. As part of this process, auditors assess the risk of material misstatement arising from fraud and evaluate the design and effectiveness of relevant financial controls, providing an additional level of independent oversight.

Notwithstanding this external assurance, responsibility for the prevention, detection, and reporting of bribery, fraud, and other forms of economic crime rests with management and all employees of the Company.

The Company reserves the right to amend this policy at any time as necessary. This policy does not form part of any employee's contract of employment.

Signed on behalf of VertaseFLI

Steve Edgar, Managing Director
Reviewed: February 2026

Acknowledgement of Understanding

I have read and agree to comply with the terms of this CP.001 Anti-Bribery and Corruption Policy.

Employee Signed: .... Date: ....

Print Name: ....