

ANTI BRIBERY POLICY

OBJECTIVE

To ensure the UK Bribery Act 2010 is adhered to by all employees, and to set out the general rules and principles to which all employees must comply with in order to operate our business in a fair and ethical way. The principle of integrity requires that all employees and Directors of the Leiths Group should not place themselves under an obligation that might influence, or be perceived to influence, the conduct of their duties. This means that the receipt of hospitality and gifts is subject to clear restrictions; any gift or hospitality that is accepted must be declared and recorded.

SCOPE

- The guidelines as laid out below ensure that standards are managed effectively thereby ensuring all employees will help maintain our business reputation.
- Directors and Managers are responsible for ensuring that their employees are aware of this policy and any future changes to this policy.

GUIDELINES

- Employees should behave honestly and trustworthy at all times, neither offering nor accepting bribes.
- Employees must conduct business on behalf of the Company in an honest way and without the use of corrupt practices, or acts of bribery, to obtain an unfair advantage.
- This should be reflected in every aspect of the way the Company operates.
- This is not just a Company obligation but a moral issue and a legal requirement.
- No act of bribery or corruption should influence any employee in the performance of their duties. These duties may include sales initiatives, tendering, contracting or administration of such tasks.

- Bribes normally benefit both parties and acts of bribery must not be committed by employees/or any person acting on behalf of the Company i.e., business partners or individuals who authorise someone else to carry out these acts.
- Potential business partners should be made aware of this policy.
- Employees must not accept cash or personal gifts with a significant monetary value under any circumstances, although items of nominal value or free promotional pens, calendars, diaries or similar items may be accepted. It should be noted that regular gifts (either monetary or in kind) may be perceived by HMRC as payment in kind and be subject to declaration to HMRC by the recipient.
- Gifts in excess of £50 in value and gifts intended for Leiths (Scotland) Ltd can be accepted. Such gifts should be deposited with the PA to the Chairman and CEO, following which they will be allocated as appropriate.
- Should employees have to decline a gift or hospitality they should be courteous but firm and draw the attention of the person making the offer to the existence of this policy and the UK Bribery Act 2010.
- All offers of gifts or hospitality, whether accepted or not, must be recorded in the Company Gifts and Hospitality Register, which is maintained by the PA to the Chairman and CEO.
- You may accept modest working meals and light refreshments without making any declaration. All other hospitality must be recorded in the Gifts and Hospitality Register which is maintained by the PA to the Chairman and CEO.

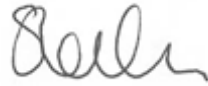
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- If hospitality is offered by any Company, this should be agreed in advance by Senior Management and approved by the CEO. Such offers should be relayed to the PA for the Chairman and CEO who will present this to the Chairman for approval. Hospitality is not prohibited by the UK Bribery Act 2010 Act but should be considered in light of it.
- Facilitation payments, payments to induce officials to perform routine functions they are otherwise obligated to perform, are bribery under the Act.
- All employees have a responsibility to help prevent and report instances of not only bribery, but also of any other suspicious nature or wrongdoing. Any reportable incident should be reported to the employee's Line Manager or Director.
- Any act of bribery and/or corruption will be considered to be Gross Misconduct which is the most serious of breaches of conduct and could warrant dismissal.
- The policy will be monitored and updated as necessary and Senior Managers should ensure that their employees have a complete understanding of The Bribery Policy.

BRIBERY – is the offer or receipt of any gift, loan, payment, reward or other advantage to or from any persons as an encouragement to do something which is dishonest illegal or a breach of trust in the conduct of the company business.

CORRUPTION – is the abuse of entrusted power for private gain.

The Board of Directors will not tolerate bribery in any form.



Samantha Leith
Company Secretary
Leiths (Scotland) Ltd
1st October 2026