

Anti-Bribery and Corruption Policy



1. Policy Statement

Structura is unequivocally committed to conducting its business with the highest standards of integrity, transparency, and ethical conduct. We have a zero-tolerance approach to bribery and corruption in all its forms, both within our own operations and in our dealings with third parties globally. This policy outlines our commitment to preventing, detecting, and responding to bribery and corrupt practices, ensuring full compliance with the Bribery Act 2010 (UK) and other applicable anti-bribery and corruption laws worldwide. We believe that ethical conduct is fundamental to our reputation, sustainable growth, and the trust placed in us by our clients, partners, and employees.

2. Scope

This policy applies to all individuals working for Structura or on our behalf in any capacity, wherever they are located. This includes all employees (whether permanent, fixed-term, or temporary), directors, officers, agency workers, seconded staff, volunteers, interns, agents, consultants, contractors, sub-contractors, suppliers, joint venture partners, and any other person or entity performing services for or on behalf of Structura. Every individual covered by this policy is responsible for understanding and adhering to its provisions.

3. Definitions

- **Bribery:** Offering, promising, giving, requesting, or accepting a financial or other advantage with the intention of inducing or rewarding the improper performance of a function or activity. This includes direct and indirect payments, gifts, hospitality, or any other benefit.
- **Corruption:** The abuse of entrusted power for private gain. This can involve actions such as bribery, extortion, fraud, and embezzlement.
- **Facilitation Payment:** Small, unofficial payments made to secure or speed up

routine or necessary government actions (e.g., permits, visas, customs clearance) to which the payer is legally entitled. **These are strictly prohibited by Structura, even where common practice or permitted locally.**

- **Gifts & Hospitality:** Anything of value, including entertainment, meals, travel, accommodation, or promotional items, given or received in a business context.
- **Public Official:** Any person holding a legislative, administrative, or judicial office of a country or territory; any person exercising a public function for a country or territory; any official or agent of a public international organisation; or any political party or party official.

4. Prohibited Conduct

Under no circumstances may any individual covered by this policy:

- Offer, promise, give, or authorise the giving of any bribe or other undue advantage to any person, including Public Officials, with the intention of influencing them or securing an improper advantage.
- Request, agree to receive, or accept any bribe or other undue advantage from any person.
- Make or accept facilitation payments.
- Use a third party to channel bribes or engage in corrupt activities on Structura's behalf.
- Attempt to conceal any instance of bribery or corruption.

5. Gifts, Hospitality, and Expenses

Structura acknowledges that reasonable and proportionate business gifts and hospitality can help build relationships. However, they must never be offered or accepted with the intent to influence business decisions or secure an improper advantage.

- **Acceptable:** Gifts and hospitality are generally acceptable if they are:
 - Modest in value and proportionate to the business relationship.
 - Infrequent and not part of a pattern.
 - Made in the ordinary course of business.
 - Not intended to influence a business decision or create a sense of obligation.
 - Transparent and accurately recorded.
 - Not cash or cash equivalents (e.g., gift cards).
 - Allowed under local law and the recipient's own policies.

- **Prohibited:** Gifts and hospitality are strictly prohibited if they are:
 - Excessive or lavish.
 - Offered or received at key decision-making stages (e.g., during tender processes).
 - Given to, or received from, Public Officials without prior written approval from senior management.
 - In cash or cash equivalents.
 - Not transparent or are made secretly.
- **Approval Process:** All gifts and hospitality above a pre-defined modest value (to be specified in internal procedures) must receive prior approval from a designated senior manager and be accurately recorded.
- **Expenses:** All business expenses must be legitimate, reasonable, and incurred solely for business purposes. They must be accurately recorded and fully transparent.

6. Charitable Donations and Sponsorships

Charitable donations and sponsorships can be legitimate and valuable. However, they must not be used as a disguise for bribery. All donations and sponsorships must:

- Be made to legitimate, reputable organisations.
- Be approved by senior management.
- Be transparent and accurately recorded in Structura's financial records.
- Not be made to secure improper business advantage.

7. Facilitation Payments

Structura has a strict policy against facilitation payments. Even if common practice in a particular jurisdiction, Structura employees and associates are prohibited from making or accepting such payments. If an individual is faced with a demand for a facilitation payment that threatens their safety or liberty, they should make the payment, ensure their safety, and then report the incident immediately to their line manager and the Human Resources department.

8. Political Contributions

Structura does not make political contributions to political parties, organizations, or individuals, directly or indirectly, in any country, with the intention of obtaining an improper business advantage.

9. Due Diligence for Third Parties

Structura recognizes that it can be held liable for the corrupt actions of third parties acting on its behalf. Therefore, robust due diligence must be conducted on all agents, consultants, joint venture partners, and other third parties before engagement and on an ongoing basis. This due diligence should assess the integrity, reputation, and anti-bribery and corruption controls of the third party. Contracts with third parties must include anti-bribery and corruption clauses, audit rights, and the right to terminate for breach of these clauses.

10. Reporting Concerns (Whistleblowing)

Structura encourages all individuals covered by this policy to raise concerns about any instance or suspicion of bribery or corruption without fear of retaliation. All reports will be treated confidentially and investigated promptly and thoroughly.

Concerns can be reported via:

- Your line manager or a senior manager.
- In confidence to a company Director.
- Contact the Company office email address.

No individual will suffer any detriment, discrimination, or victimisation as a result of reporting in good faith a suspicion of bribery or corruption, even if, after investigation, no wrongdoing is found.

11. Training and Awareness

To ensure a high level of understanding of the risks of bribery and corruption and the requirements of this policy, Structura will provide:

- **Mandatory awareness training** for all employees upon joining and regular refresher training thereafter.
- **Specialised and in-depth training** for employees in higher-risk roles, such as

- those involved in procurement, sales, finance, and international operations.
- Regular communication and updates on anti-bribery and corruption matters.

12. Monitoring and Review

Structura will continuously monitor and review the effectiveness of this policy and its associated procedures to ensure compliance with legal obligations and best practices. This will include:

- Regular internal audits and reviews.
- Monitoring of financial transactions.
- Periodic assessment of identified risks.
- Review of training effectiveness.

13. Breaches of Policy

Any breach of this policy by an employee will be regarded as serious misconduct and may result in disciplinary action, up to and including immediate dismissal. For third parties, a breach of this policy may lead to the immediate termination of contracts and, where appropriate, legal action. Structura will also report any confirmed instances of bribery or corruption to the relevant authorities.

14. Record Keeping

Accurate and transparent record keeping is crucial to demonstrate compliance with anti-bribery and corruption laws. All financial transactions, gifts, hospitality, due diligence activities, and training records must be accurately and promptly recorded in accordance with Structura's internal procedures and accounting standards.

Date of Last Review: 12/08/2025

Approved By: G. Haslam - Director, STRUCTURA Project Services Ltd