

Anti Bribery and Corruption Policy

Willmatt Lifting Ltd

Policy owner: Managing Director

Approved by: Anthony McColl, Company Director

Effective date: 17 September 2026

Review frequency: At least annually and after any significant legal, organisational or operational change

Willmatt Lifting Ltd is committed to conducting business honestly, fairly and transparently. This policy explains the practical arrangements used to prevent, identify and respond to bribery, corruption, fraud, money laundering, the facilitation of tax evasion and anti-competitive conduct. It applies to decisions made in the office, on sites, during procurement and tendering, and when dealing with customers, suppliers, subcontractors, consultants and other third parties.

1 Purpose and scope

This policy supports compliance with the Bribery Act 2010, Fraud Act 2006, Proceeds of Crime Act 2002, Criminal Finances Act 2017, Competition Act 1998, Enterprise Act 2002 and Digital Markets, Competition and Consumers Act 2024. It applies to all directors, employees, workers and anyone performing services for or on behalf of Willmatt Lifting Ltd, including labour-only subcontractors, agents, consultants and relevant suppliers.

The Managing Director has overall responsibility for implementation. Every person within scope must follow the controls below, raise concerns promptly and cooperate with checks or investigations. No commercial target, customer request or instruction from another person overrides this policy.

2 Leadership and responsibilities

- The Managing Director approves this policy, sets a clear zero-tolerance position and provides sufficient authority and resources for the controls to operate.
- Managers assess risks within their work, apply the required approvals and controls, brief their teams and escalate concerns without delay.
- Employees and workers must refuse improper requests, keep accurate records, avoid discussions or arrangements that could restrict competition and report suspected breaches.
- Persons who select or manage suppliers, subcontractors, consultants or agents must complete proportionate due diligence and ongoing monitoring.
- Finance and authorised management personnel verify payment details, supporting documents and approval levels before payments are released.

3 Legal compliance arrangements

Anti bribery and corruption

To support compliance with the Bribery Act 2010, Willmatt Lifting Ltd prohibits offering, promising, giving, requesting or accepting any financial or other advantage intended to cause improper performance. Bribes through third parties are also prohibited. Particular care is required with public officials, planning or licensing matters, inspections, permits, customs activity and contract awards.

- No facilitation payment, kickback, secret commission or cash equivalent may be offered or accepted.
- Gifts or hospitality must be modest, infrequent, for a legitimate business purpose and never linked to a tender, approval, inspection or other decision.
- Anything that could create, or appear to create, an obligation must be declined and reported.
- High-risk gifts, hospitality, donations, sponsorship or third-party arrangements require prior approval from the Managing Director and an entry in the relevant register.

Fraud and proceeds of crime

To support compliance with the Fraud Act 2006 and Proceeds of Crime Act 2002, the Company requires truthful representations, complete disclosure where there is a duty to disclose, proper use of positions of trust and accurate financial records. The Company will not knowingly receive, use, conceal, transfer or assist with property suspected to represent the proceeds of crime.

- Invoices, quotations, time records, expenses, purchase orders and supporting documents must be genuine, complete and correctly coded.
- Changes to bank details are independently verified using a trusted contact method before payment.
- Unusual payments, unexplained overpayments, third-party payment requests, cash requests or transactions lacking a clear commercial purpose are placed on hold and escalated.
- Management obtains legal or professional advice where required and makes any report or disclosure required by law. Employees must not alert a person where doing so could prejudice an investigation.

Prevention of the facilitation of tax evasion

To support compliance with the Criminal Finances Act 2017, Willmatt Lifting Ltd does not tolerate any employee or associated person deliberately and dishonestly assisting another person to evade UK or foreign tax. The Company maintains reasonable prevention procedures proportionate to its activities and risks.

- Tax-evasion facilitation risk is considered when engaging subcontractors, agents, consultants and other parties acting for the Company.
- The Company checks identity, business status, bank and payment information and the commercial rationale for higher-risk arrangements.
- Payments must follow the written contract and approved invoice. Requests for off-book payments, false descriptions, split invoices, payment to unrelated accounts or artificial arrangements are refused and reported.
- Contracts may include compliance obligations, audit or information rights and termination rights where proportionate to risk.

Competition law

Willmatt Lifting Ltd competes independently and fairly. To support compliance with the Competition Act 1998, Enterprise Act 2002 and Digital Markets, Competition and Consumers Act 2024, commercial decisions on prices, margins, customers, territories, capacity and tenders are made independently using lawful information.

- The Company does not agree or coordinate prices, discounts, surcharges, margins, output, customers, territories or suppliers with competitors.
- Bid rigging, cover pricing, agreeing who should win a contract, suppressing a bid or taking turns to win work are prohibited.
- Competitively sensitive information, including future prices, costs, margins, tender intentions, customer allocations or business strategy, must not be exchanged with competitors.
- Staff attending trade events or industry meetings must leave and report any discussion that moves into prohibited subjects, and request that their objection and departure are recorded where minutes are taken.
- Any joint tender, consortium, collaboration, information-sharing arrangement or exclusivity provision involving an actual or potential competitor requires Managing Director approval and, where the position is unclear, specialist legal advice before information is shared or commitments are made.
- The Company must not impose unfair or abusive terms if it may hold a strong market position. Marketing, pricing and customer information must be accurate and capable of substantiation.

4 Risk assessment

The Company completes and records a proportionate compliance risk assessment at least annually and when entering a new market, using a new intermediary, bidding for unusual or high-value work, changing payment routes, or following an incident. The assessment considers:

- the location, value and nature of work, including interactions with public bodies or officials;
- use of agents, consultants, introducers, subcontractors and other associated persons;
- unusual commissions, cash requests, payment destinations or transaction structures;
- tendering, procurement and contact with actual or potential competitors;
- previous concerns, audit findings, complaints or changes in law and guidance; and
- whether existing controls, training and supervision are proportionate to the identified risk.

The Managing Director records required actions, responsible persons and completion dates. Higher-risk activity is not approved until identified safeguards are in place.

5 Third party due diligence and contractual controls

Before appointing a person or organisation to act for or represent Willmatt Lifting Ltd, the responsible manager carries out checks proportionate to the risk. No third party is appointed merely because a customer or official recommends them.

- Confirm legal identity, ownership where relevant, competence, business address and the services genuinely required.
- Consider reputation, conflicts, sanctions or adverse compliance information where relevant and lawful.
- Check that fees and commissions are reasonable, transparent and supported by a written scope of work.
- Confirm bank details and reject unexplained requests for payment to a different person, country or account.
- Communicate the Company's standards and obtain contractual compliance commitments where proportionate.
- Monitor performance, invoices, payment patterns and changes in ownership, contacts or scope during the relationship.
- Suspend approval and escalate unexplained red flags. The relationship may be declined or terminated if concerns are not satisfactorily resolved.

6 Gifts hospitality donations and conflicts

- Cash, cash equivalents and personal financial benefits are prohibited.
- Gifts and hospitality must be reasonable, proportionate, openly provided and unrelated to an expected favour or decision.
- Any item above the Company's current approval threshold, or any item involving a public official or active tender, requires prior written approval.
- Political or charitable contributions must never be used to obtain business advantage. Company donations require Managing Director approval and a clear record of recipient, purpose and amount.
- Actual, potential or perceived conflicts of interest must be declared before the relevant decision. The Managing Director determines safeguards, which may include removing the person from selection or approval activity.

7 Financial and procurement controls

- Quotations, orders, invoices, credit notes, expenses and payments require supporting records and approval at the appropriate level.
- The person requesting a purchase should not be the sole person approving and paying it where segregation is practicable.
- Supplier selection is based on objective factors such as competence, safety, quality, service, environmental performance and price.
- Tender prices are prepared independently. Access to tender information is limited to personnel who need it, and bid assumptions and approvals are retained.

- No false invoice, undisclosed rebate, slush fund, off-book account or misleading accounting description is permitted.
- Records are retained in accordance with legal, contractual and Company retention requirements and must be available for review.

8 Training communication and acknowledgement

- This policy is issued during induction and is made available with the Company's controlled policies.
- Relevant workers receive periodic briefings or training on bribery red flags, fraud, tax-evasion facilitation, tender conduct and competition law.
- Employees involved in sales, estimating, procurement, finance, contract management or third-party appointment receive role-specific guidance.
- Material changes and lessons from incidents are communicated through briefings, toolbox talks, email or policy reissue.
- Attendance and policy acknowledgements are recorded so the Company can demonstrate communication and understanding.

9 Reporting and response

Concerns must be reported promptly to the line manager or Managing Director. If that route is inappropriate, the concern may be raised using the Company's Whistleblowing Policy. Reports may be made confidentially and will be handled on a need-to-know basis. Retaliation against a person who raises a genuine concern is prohibited.

- Do not proceed with, conceal or attempt to resolve a suspicious request privately.
- Preserve relevant emails, messages, quotations, invoices, meeting notes and other records.
- Management records the concern, protects confidentiality, assesses immediate risk and appoints an impartial investigator where necessary.
- Payments, appointments, tenders or access may be paused while facts are established.
- The Company obtains legal or specialist advice and reports matters to the appropriate authority where required.
- Findings, decisions, corrective actions and closure are documented. Substantiated breaches may result in disciplinary action, contract termination and referral to authorities.

10 Monitoring review and improvement

The Managing Director reviews the effectiveness of this policy at least annually and after a significant incident, control failure, legal change or material change in business activity. The review considers:

- completion of risk assessments and due diligence actions;
- gifts, hospitality, conflict and third-party approval registers;
- sample checks of payments, expenses, invoices, tenders and supplier files;
- training completion and policy acknowledgements;
- reported concerns, investigation outcomes and recurring red flags;
- contractor and supplier compliance performance; and
- whether procedures remain proportionate and are being followed in practice.

Corrective actions are assigned to a named person with a target date and followed through to closure. The policy, training or commercial controls are updated where a weakness or changed risk is identified.

11 Evidence retained for assessment and audit

Willmatt Lifting Ltd retains evidence demonstrating that this policy operates in practice. Depending on relevance and data-protection requirements, this includes:

- the approved current policy and previous controlled versions;
- annual compliance risk assessments and action logs;
- third-party due diligence, approvals, contracts and monitoring records;
- gifts, hospitality, donations and conflicts registers;
- training materials, attendance records and employee acknowledgements;
- tender approval records and evidence of independent pricing;
- sampled finance and procurement checks, audit findings and corrective actions; and
- confidential concern, investigation and outcome records, with access restricted appropriately.

12 Policy acknowledgement

All persons within scope are expected to read, understand and comply with this policy. Questions must be raised with the Managing Director before acting where the correct course is unclear.

Approved for and on behalf of Willmatt Lifting Ltd

Name: Anthony McColl

Position: Company Director

Signature:



Date: 17 September 2026