## Scope

This policy sets out Clarity Environmental Limited's responsibilities, and the responsibilities of everyone working for or on behalf of Clarity, for preventing, detecting and reporting bribery and corruption. It supports Clarity's zero-tolerance position and its proportionate, risk-based anti-bribery management arrangements.
It also exists to act as a source of information and guidance for those working for Clarity. It helps them recognise and deal with bribery and corruption issues, as well as understand their responsibilities.

## Policy Statement

Clarity is committed to conducting business ethically, honestly and transparently, creating positive value for its stakeholders, and maintaining proportionate procedures designed to prevent, detect and respond to bribery. Clarity has zero tolerance for bribery and corruption and will act professionally, fairly and with integrity in all business dealings and relationships, wherever it operates.

Clarity will comply with applicable anti-bribery and anti-corruption laws in every jurisdiction in which it operates. This includes the UK Bribery Act 2010, which creates offences of offering, promising or giving a bribe; requesting, agreeing to receive or accepting a bribe; bribing a foreign public official; and, for commercial organisations, failing to prevent bribery by associated persons. Under section 7 of the Act, having adequate procedures designed to prevent bribery may provide a defence.

Individuals convicted of a Bribery Act offence may face imprisonment of up to ten years and/or an unlimited fine. An organisation convicted of an offence may face an unlimited fine, exclusion from certain public procurement opportunities, investigation costs and serious reputational damage. Clarity therefore takes its legal and ethical responsibilities seriously and will maintain controls proportionate to its bribery risks.

## Governance and risk-based controls

The Board and senior management are accountable for approving this policy, demonstrating visible commitment, providing appropriate resources and overseeing the anti-bribery framework. A suitably competent person with appropriate authority and access to senior management will coordinate compliance, maintain independence from activities being reviewed where practicable, and report material concerns promptly.

Clarity will document and periodically review bribery risks arising from its markets, transactions, business partners, public-sector interactions, gifts and hospitality, charitable activity and other relevant circumstances. Reviews will also be performed when there is a significant change, incident, control failure or entry into a higher-risk relationship or market.
Risk-based due diligence must be completed before engaging, renewing or materially expanding relationships with higher-risk business associates, and before higher-risk transactions. Appropriate controls may include approval levels, written contractual commitments, verification of ownership and reputation, payment checks, monitoring, audit rights, training and proportionate remediation or termination.

## Who is covered by the policy?

This policy applies to all directors, officers and employees (whether permanent, fixed-term or temporary), consultants, contractors, trainees, secondees, home workers, casual and agency staff, volunteers, interns, agents, sponsors and any other person performing services for or on behalf of Clarity or its subsidiaries, wherever located. Relevant business associates are expected to comply with equivalent standards through contractual or other proportionate controls. Clarity expects suppliers, contractors, consultants, agents and other business partners to conduct business ethically and maintain standards consistent with this policy. Where material concerns are identified, Clarity will seek appropriate corrective action and may suspend or terminate business relationships where serious breaches remain unresolved.

In the context of this policy, third-party refers to any individual or organisation our company meets and works with. It refers to actual and potential clients, customers, suppliers, distributors, business contacts, agents, advisers, and government and public bodies – this includes their advisors, representatives and officials, politicians, and public parties.

## Definition of bribery

Bribery refers to the act of offering, giving, promising, asking, agreeing, receiving, accepting, or soliciting something of value or of an advantage so to induce or influence an action or decision. A bribe refers to any inducement, reward, or object/item of value offered to another individual in order to gain commercial, contractual, regulatory, or personal advantage.
Bribery is not limited to the act of offering a bribe. If an individual is on the receiving end of a bribe and they accept it, they are also breaking the law.
Bribery is prohibited whether carried out directly or indirectly, including through an agent, distributor, intermediary or other third party. No one covered by this policy may offer, promise, give, request, agree to receive or accept a financial or other advantage intended to induce or reward improper performance. Bribing a foreign public official is prohibited. If there is uncertainty about whether something is a bribe, gift or hospitality, advice must be obtained from a director or the designated compliance contact before proceeding.

## What is and what is NOT acceptable

This section of the policy refers to 4 areas:

1. Gifts and hospitality.
2. Facilitation payments.
3. Political contributions.
4. Charitable contributions.

## Gifts and hospitality

Clarity accepts normal and appropriate gestures of hospitality and goodwill (whether given to/received from third parties) so long as the giving or receiving of gifts meets the following requirements:

1. It is not made with the intention of influencing the party to whom it is being given, to obtain or reward the retention of a business or a business advantage, or as an explicit or implicit exchange for favours or benefits.
2. It is not made with the suggestion that a return favour is expected.
3. It is in compliance with local law.
4. It is given in the name of the company, not in an individual's name.
5. It does not include cash or a cash equivalent (e.g. a voucher or gift certificate).
6. It is appropriate for the circumstances (e.g. giving small gifts around Christmas or as a small thank you to a company for helping with a large project upon completion).
7. It is of an appropriate type and value and given at an appropriate time, taking into account the reason for the gift.
8. It is given/received openly, not secretly.
9. It is not selectively given to a key, influential person, clearly with the intention of directly influencing them.
10. It is not offered to, or accepted from, a government or public official, representative, politician or political party without prior written approval from a director and completion of any required risk assessment and register entry.

Where it is inappropriate to decline the offer of a gift (i.e. when meeting with an individual of a certain religion/culture who may take offence), the gift may be accepted so long as it is declared to the Company Director, who will assess the circumstances.

Clarity recognises that the practice of giving and receiving business gifts varies between countries, regions, cultures, and religions, so definitions of what is acceptable and not acceptable will inevitably differ for each.

As good practice, gifts given and received should always be disclosed to the company Director. Gifts from suppliers should always be disclosed.

The intention behind a gift being given/received should always be considered. If there is any uncertainty, the advice of a company Director should be sought.

All gifts and hospitality offered or received must be reasonable, proportionate, transparent and recorded where required by company procedures. Where there is any uncertainty regarding appropriateness, employees must seek prior approval from their line manager or a member of the Executive Team.

## Facilitation Payments and Kickbacks

Clarity does not accept and will not make any form of facilitation payments of any nature. We recognise that facilitation payments are a form of bribery that involves expediting or facilitating the performance of a public official for a routine governmental action. We recognise that they tend to be made by low level officials with the intention of securing or speeding up the performance of a certain duty or action.

Clarity does not allow kickbacks to be made or accepted. We recognise that kickbacks are typically made in exchange for a business favour or advantage.

Clarity prohibits facilitation payments and kickbacks. However, a payment made only because of an immediate and credible threat to a person's health, safety or liberty will be treated as made under duress rather than as an authorised facilitation payment. Personal safety takes priority. The incident must be reported as soon as it is safe to do so, recorded accurately and reviewed by a director or the designated compliance contact.

1. Keep any amount to the minimum.
2. Ask for a receipt, detailing the amount and reason for the payment.
3. Create a record concerning the payment.
4. Report the incident promptly to your line manager, a director or the designated compliance contact, when it is safe to do so.

## Political Contributions

Clarity will not make donations, whether in cash, kind, or by any other means, to support any political parties or candidates. We recognise this may be perceived as an attempt to gain an improper business advantage.

## Charitable Contributions

Clarity accepts (and indeed encourages) the act of donating to charities – whether through services, knowledge, time, or direct financial contributions (cash or otherwise) – and agrees to disclose all charitable contributions it makes.

Employees must be careful to ensure that charitable contributions are not used to facilitate and conceal acts of bribery.
We will ensure that all charitable donations made are legal and ethical under local laws and practices, and that donations are not offered/made without the approval of a company Director.

## Conflicts of Interest

Employees, workers, contractors and others acting on behalf of Clarity must avoid situations where personal interests could improperly influence, or appear to influence, business decisions. Any actual, potential or perceived conflict of interest must be declared promptly to a director and managed appropriately. Failure to disclose a conflict of interest may result in disciplinary action and, where appropriate, termination of a business relationship.

## Employee Responsibilities

As an employee of Clarity, you must ensure that you read, understand, and comply with the information contained within this policy, and with any training or other anti-bribery and corruption information you are given.
All employees and those under our control are equally responsible for the prevention, detection, and reporting of bribery and other forms of corruption. They are required to avoid any activities that could lead to, or imply, a breach of this anti-bribery policy.
If you have reason to believe or suspect that an instance of bribery or corruption has occurred or will occur in the future that breaches this policy, you must notify a company Director.
If any employee breaches this policy, they will face disciplinary action and could face dismissal for gross misconduct. Clarity has the right to terminate a contractual relationship with an employee if they breach this anti-bribery policy.

## What happens if I need to raise a concern?

This section of the policy covers 3 areas:

1. How to raise a concern.
2. What to do if you are a victim of bribery or corruption.
3. Protection.

## How to raise a concern

Suspected, attempted or actual bribery or corruption connected with Clarity must be reported as early as possible through the available confidential reporting channels, including a line manager, a director, the designated compliance contact or the whistleblowing procedure. Concerns must not be investigated personally. Clarity will assess reports promptly, preserve

relevant evidence, manage conflicts of interest and, where appropriate, conduct or commission an impartial investigation and make any required report to law-enforcement or regulatory authorities.

Clarity will familiarise all employees with its whistleblowing procedures so employees can vocalise their concerns swiftly and confidentially.

## What to do if you are a victim of bribery or corruption

You must tell your line manager as soon as possible if you are offered a bribe by anyone, if you are asked to make one, if you suspect that you may be bribed or asked to make a bribe in the near future, or if you have reason to believe that you are a victim of another corrupt activity.

## Protection

If you refuse to accept or offer a bribe or you report a concern relating to potential act(s) of bribery or corruption, Clarity understands that you may feel worried about potential repercussions. Clarity will support anyone who raises concerns in good faith under this policy, even if investigation finds that they were mistaken.

Clarity will ensure that no one suffers any detrimental treatment as a result of refusing to accept or offer a bribe or other corrupt activities or because they reported a concern relating to potential act(s) of bribery or corruption.

Detrimental treatment includes dismissal, disciplinary action, threats, intimidation, disadvantage or other unfavourable treatment connected with a person raising a concern or refusing to participate in bribery or corruption.

If you have reason to believe you've been subjected to unjust treatment as a result of a concern or refusal to accept a bribe, you should inform your line manager or a company Director immediately.

## Communication

Clarity's anti-bribery and corruption policy and zero-tolerance attitude will be clearly communicated to all employees, suppliers, contractors, business partners, and any third parties at the outset of business relations, and as appropriate thereafter.

Clarity will provide induction and periodic, role- and risk-appropriate anti-bribery and corruption training. Enhanced training will be provided to personnel in higher-risk roles or locations and, where proportionate, to relevant business associates. Completion rates and

training effectiveness will be monitored and periodically reviewed to support continual improvement. The policy will be available to all personnel.

Any employee that wishes to discuss this policy or thinks that they may require further guidance is advised to speak with a director.

## Record keeping

Clarity will maintain complete, accurate and timely books, records and internal controls for all payments and transactions. No undisclosed or off-book account may be created or used. Gifts, hospitality, donations, due-diligence decisions, approvals, training, concerns, investigations and remedial actions must be recorded in the relevant register or system and retained in accordance with Clarity's retention requirements and applicable law. Records must be protected from unauthorised alteration or destruction and be available for appropriate review or audit.

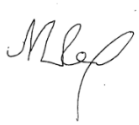
## Monitoring and reviewing

The effectiveness of this policy and the supporting anti-bribery controls will be monitored through risk-based reviews, control testing, management information, incident and near-miss analysis, due-diligence outcomes, training completion and, where appropriate, independent audit. The Board or delegated senior management will review the framework at least annually and after significant changes, incidents or identified control failures.

To support oversight and continual improvement, Clarity may monitor indicators such as training completion rates, reported concerns and investigations, due diligence activities, gifts and hospitality declarations, policy breaches and the implementation of corrective actions. Relevant findings and trends may be reported to senior management to inform risk management and continuous improvement activities.

Identified weaknesses, nonconformities and opportunities for improvement will be documented, assigned, corrected and followed through to completion. Lessons learned will be reflected in risk assessments, controls, communications and training. Employees and business associates are encouraged to suggest improvements to a director or the designated compliance contact.

This policy does not form part of an employee's contract of employment and Clarity reserves the right to amend it at any time to ensure continued effectiveness, legal compliance and alignment with business needs.



**Natalie Rea**
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