



ANTI-BRIBERY POLICY STATEMENT AND REPORTING FRAMEWORK

INTRODUCTION

Vista Civil Engineering Limited & all subsidiaries are committed to promoting and maintaining the highest level of ethical standards in relation to all its business activities. Its reputation for maintaining lawful business practices is of paramount importance and this Policy is designed to preserve these values. The Company therefore has a zero-tolerance policy towards Bribery, Fraud & Corruption and is committed to acting fairly and with integrity in all its business dealings and relationships and implementing and enforcing effective systems to combat it effectively.

PURPOSE AND SCOPE OF POLICY

This Policy sets out the Company's position on any form of bribery and corruption and provides guidelines aimed at:

- Ensuring compliance with anti-bribery laws, rules and regulations, not just within the UK but in any other country within which the Company may carry out its business or in relation to which its business may be connected.
- Enabling employees and persons associated with the Company to understand the risks associated with bribery & corruption and to encourage them to be vigilant and effectively recognise, prevent and report any wrongdoing, whether by themselves or others.
- Providing suitable and secure reporting and communication channels and ensuring that any information that is reported is properly and effectively dealt with.
- Creating and maintaining a rigorous and effective framework for dealing with any suspected instances of bribery or corruption.
- This Policy applies to all permanent and temporary employees of the Company (including any of its intermediaries, subsidiaries or associated companies). It also applies to any individual or corporate entity associated with the Company or who performs functions in relation to, or for and on behalf of, the Company, including, but not limited to, directors, agency workers, casual workers, contractors, consultants, seconded staff, agents, suppliers and sponsors ("associated persons"). All employees and associated persons are expected to adhere to the principles set out in this Policy.

LEGAL OBLIGATIONS

The UK legislation on which this Policy is based is the Bribery Act 2010 and it applies to the Company's conduct both in the UK and abroad. A bribe is an inducement or reward offered, promised or provided to gain any commercial, contractual, regulatory or personal advantage.

It is an offence in the UK to:

- Offer, promise or give a financial or other advantage to another person (i.e. bribe a person), whether within the UK or abroad, with the intention of inducing or rewarding improper conduct
- Request, agree to receive or accept a financial or other advantage (i.e. receive a bribe) for or in relation to improper conduct.
- Bribe a foreign public official.
- Failure to prevent bribery.

You can be held personally liable for any such offence.

POLICY STATEMENT

All employees and associated persons are required to:

- Comply with any anti-bribery & corruption legislation that applies in any jurisdiction in any part of the world in which they might be expected to conduct business.
- Act honestly, responsibly and with integrity.
- Safeguard and uphold the Company's core values by operating in an ethical, professional and lawful manner always.

Bribery of any kind is strictly prohibited. Under no circumstances should any provision be made, money set aside, or accounts created for the purposes of facilitating the payment or receipt of a bribe.



The Company acknowledges that industry practices may vary by country or culture, and what is unacceptable in one place may be normal in another. However, all employees and associated persons are expected to strictly adhere to the guidelines outlined in this Policy. If you are unsure whether something constitutes bribery or a breach of this Policy, please consult your line manager or the Company's Directors.

We openly entertain business contacts, as we consider this a vital part of establishing good working relations. The giving of business gifts to clients, customers, contractors, and suppliers is also not prohibited, provided that the following requirements are met for both.

- The gift is not made with the intention of influencing a third party to obtain or retain business or a business advantage, or to reward the provision or retention of business or a business advantage.
- It complies with local laws.
- It is given in the Company's name, not the giver's personal name.
- It does not include cash or a cash equivalent (such as gift vouchers).
- It is of an appropriate and reasonable type and value and given at an appropriate time.

Acceptable:

- Bona fide hospitality and promotional expenditure aimed at improving the company image, presenting products or services, or establishing cordial relations with clients.

Not Acceptable:

- Any gift, hospitality, or expense intended to influence the recipient into performing their function improperly.

Before giving any gift or hospitality, consider whether it is:

- Legitimate?
- Proportionate?
- Transparent?

RESPONSIBILITIES AND REPORTING PROCEDURE

It is the contractual duty and responsibility of all employees and associated persons to take whatever reasonable steps are necessary to ensure compliance with this Policy and to prevent, detect, and report any suspected bribery or corruption. While the Company does not have a specific **Disclosures in the Public Interest Policy**, the principles of reporting bribery and corruption are still relevant and should be followed.

You must immediately disclose to the Company any knowledge or suspicion you may have that you, or any other employee or associated person, has plans to offer, promise, or give a bribe or to request, agree to receive, or accept a bribe in connection with the business of the Company. For the avoidance of doubt, this includes reporting your own wrongdoing. The duty to prevent, detect, and report any incident of bribery and any potential risks rests not only with the directors of the Company but equally with all employees and associated persons.

The Company encourages all employees and associated persons to be vigilant and to report any unlawful conduct, suspicions, or concerns promptly and without undue delay so that an investigation can proceed, and appropriate action can be taken.

The Company is committed to taking appropriate action against bribery and corruption. This could include reporting the matter to an appropriate external government department, regulatory agency, or the police and/or taking internal disciplinary action against relevant employees and/or terminating contracts with associated persons.

The Company will support anyone who raises genuine concerns in good faith under this Policy, even if they turn out to be mistaken. It is also committed to ensuring that nobody suffers any detrimental treatment as a result of refusing to take part in bribery or corruption, or because of reporting in good faith their suspicion that an actual or potential bribery or corruption offence has taken place or may take place in the future.

Please refer to the organisations Bribery, Corruption & Fraud escalation framework which details the steps taken in the event of a possible instance. Please use the dedicated reporting email address: reporting@vista-civils.co.uk. Alternatively, please report this to a director.



RECORD KEEPING

All accounts, receipts, invoices and other documents and records relating to dealings with third parties must be prepared and maintained with strict accuracy and completeness. No accounts must be kept “off the record” to facilitate or conceal improper payments.

SANCTIONS FOR BREACH

A breach of any of the provisions of this Policy will constitute a disciplinary offence and will be dealt with in accordance with the Company’s disciplinary procedure. Depending on the gravity of the offence, it may be treated as gross misconduct and could render the employee liable to summary dismissal.

As far as associated people are concerned, a breach of this Policy could lead to the suspension or termination of any relevant contract, sub-contract or other agreement.

MONITORING COMPLIANCE

The Company’s Director/Secretary has lead responsibility for ensuring compliance with this Policy and will review its contents on at least an annual basis. They will be responsible for monitoring its effectiveness and will provide regular reports in this regard to the directors of the Company who have overall responsibility for ensuring this Policy complies with the Company’s legal and ethical obligations.

A handwritten signature in black ink, appearing to read 'Bradley Hewitt', written over a large, faint, yellow watermark of the Vista logo.

Signed

For and on behalf of Vista Civil Engineering Limited
Bradley Hewitt
Director

Date

May 2026

Review Date

May 2027