

Anti-Bribery Policy

Introduction

Bribery is a criminal offence. The Company prohibits any form of bribery. We require compliance, from everyone connected with our business, with the highest ethical standards and anti-bribery laws applicable. Integrity and transparency are of utmost importance to us and we have a zero-tolerance attitude towards corrupt activities of any kind, whether committed by employees or by third parties acting for or on behalf of the Company.

Policy

It is prohibited, directly or indirectly, for any employee or person working on our behalf to offer, give, request or accept any bribe i.e. gift, loan, payment, reward or advantage, either in cash or any other form of inducement, to or from any person or Company in order to gain commercial, contractual or regulatory advantage for the Company, or in order to gain any personal advantage for an individual or anyone connected with the individual in a way that is unethical.

Suspicion

If we suspect that you have committed an act of bribery or attempted bribery, an investigation will be carried out and, in line with our disciplinary procedure where appropriate, action may be taken against you which may result in your dismissal, or the cessation of our business arrangement with you.

Reporting

If you, as an employee or person working on our behalf, suspect that an act of bribery or attempted bribery has taken place, even if you are not personally involved, you are expected to report this to a Director. You may be asked to give a written account of events.

Staff are reminded of the Company's Whistleblowing Policy which is available in this Employee Handbook.

Gifts and Hospitality

We realise that the giving and receiving of gifts and hospitality as a reflection of friendship or appreciation where nothing is expected in return may occur, or even be commonplace, in our industry. This does not constitute bribery where it is proportionate and recorded properly.

No gift should be given, nor hospitality offered by an employee or anyone working on our behalf to any party in connection with our business without receiving prior written approval from a Director.

Similarly, no gift or offer of hospitality should be accepted by an employee or anyone working on our behalf without receiving prior written approval from a Director.

Record Keeping

A record will be made of every instance in which gifts or hospitality are given or received.

As the law is constantly changing, this policy is subject to review and the Company reserves the right to amend this policy without prior notice.

Anti-Fraud Policy

This policy outlines the Company's principles with respect to maintaining a fraud free environment, details procedures for employees to report suspected fraud and describes actions to be taken by the company.

Introduction

The Company is committed to the highest possible standards of openness, probity, and accountability in all its affairs. It is determined to maintain a culture of honesty and opposition to fraud and corruption, reinforced through the establishment and maintenance of an effective system of internal controls.

In line with that commitment, the Company's Anti-Fraud Policy outlines the principles it is committed to in relation to preventing, reporting, and managing fraud and corruption, including, and not limited to violations of the U.K. Bribery Act 2010.

This Anti-fraud Policy reinforces the Company's approach by setting out the ways in which employees can voice their concerns about suspected fraud or corruption. It also outlines how the Company will deal with such complaints.

This policy is endorsed and supported by the Board of Directors.

Implementation

This plan is to be implemented where suspicions of fraud or corruption have been raised.

Fraud is defined as:

"The intentional distortion of financial statements or other records by persons internal or external to the company which is carried out to conceal the misappropriation of assets or otherwise for gain".

Corruption is defined as:

"The offering, giving, soliciting, or acceptance of an inducement or reward, which may influence the action of any person".

Fraudulent or corrupt acts may include, but are not limited to:

- (i) Misappropriation of funds, securities, equipment, supplies, or other assets (including insurance fraud).
- (ii) Impropriety in the handling or reporting of money or financial transactions.
- (iii) Altering or incorrectly reporting information for personal gain or the advantage of another.
- (iv) Profiteering as a result of insider knowledge of Company activities.
- (v) Disclosing confidential and proprietary information to outside parties.
- (vi) Disclosing to other persons securities activities engaged in or contemplated by the Company.
- (vii) Accepting or offering a bribe or kickback or accepting gifts or other favours under circumstances that might lead to the inference that the gift or favour was intended to induce a decision.
- (viii) Corruptly offering or giving money or anything of value, directly or indirectly through agents or intermediaries, to assist the Company in obtaining or retaining business.
- (ix) Undertaking any activities which are unlawful, against the Company's policies, fall below established standards or practices, or amount to improper conduct.

This is not an exhaustive list. If a person is in any doubt about the seriousness and nature of his/her concern, advice and guidance can be obtained from a Senior Manager or Director of the company.

Safeguards

Harassment or Victimization

The Company recognises that the decision to report a concern can be a difficult one to make, not least because of the fear of reprisal from those responsible for the malpractice. The Company will not tolerate harassment or victimization and will take action to protect those who raise a concern in good faith.

Confidentiality

The Company will do its best to protect an individual's identity when he or she raises a concern and does not want their name to be disclosed. It must be appreciated, however, that the investigation process may reveal the source of the information and a statement by the individual may be required as part of the evidence.

Anonymous Allegations

This policy encourages individuals to put their names to allegations. Concerns expressed anonymously are much less powerful, but they will be considered at the discretion of the Company. In exercising this discretion, the factors to be taken into account would include the seriousness of the issues raised; the credibility of the concern; and the likelihood of confirming the allegation from attributable sources.

Untrue Allegations

If an allegation is made in good faith, but it is not confirmed by the investigation, no action will be taken against the originator. If, however, individuals make malicious or vexatious allegations, action may be considered against the individual making the allegation.

Roles and responsibilities

The Managing Director is responsible for:

- (i) Developing, implementing, and maintaining adequate systems of internal control to prevent and detect fraud.
- (ii) Regularly reviewing the Company's anti-fraud policy statement and compliance to ensure it remains effective and relevant to the needs of the business.
- (iii) Investigating all allegations of fraud and commencing disciplinary and/or legal action where appropriate.
- (iv) Reporting to the Board of Directors on all aspects of fraud risk management.

Managers are responsible for:

- (i) Familiarising themselves with the types of fraud and dishonesty that might occur within their business units.
- (ii) Monitoring compliance with internal controls and agreed policies and procedures.
- (iii) Notifying the Director (or other specified person) of any indications of fraudulent activity.

Employees are responsible for:

- (i) Ensuring the Company's reputation and assets are protected against fraud.
- (ii) Reporting known or suspected fraud.
- (iii) Assisting in the investigation of suspected fraud.

Reporting Suspicions

The Company's Whistle-blowing Program (detailed below) is intended to encourage and enable staff to raise serious concerns within the Company rather than overlooking a problem due to fear of harassment and victimization.

Employees may call a senior manager or Director in absolute confidence at any time.

Alternatively, employees may also report violations in writing and post to HR Dept at the Head Office address, clearly marked "Private & Confidential". Employees may choose to be anonymous; however, it will not be possible to obtain follow-up details necessary to investigate the matter. In either case, employee information will be kept strictly confidential, thus there should be no fear of any form of retaliation.

Incidents will be logged in the Fraud Register, which is maintained by the HR Dept. The Fraud Register records details of the allegations made, investigations carried out and the respective conclusions made.

How Will Allegations of Fraud or Corruption Be Dealt With By the Company?

For issues raised by employees or members of management, the action taken by the Company will depend on the nature of the concern.

The matters raised may be:

- (i) Investigated internally.
- (ii) Referred to the company's lawyers.

When a concern is received, it shall be properly communicated to the HR Dept. An action plan and line of reporting of the incident will be determined on a case-by-case basis and will directly depend on the significance and potential impact of the suspected fraud activity.

The respective complaint, the actions taken, and the respective conclusions will be outlined in the Fraud Register mentioned above, for recording and trail purposes.

Anti-Tax Evasion Policy

Introduction

Tax evasion is a criminal offence. The Company prohibits any form of tax evasion. Involvement in the criminal facilitation of tax evasion exposes the Company and the person facilitating the evasion to a criminal offence. It will also damage our reputation and the confidence of our customers, suppliers, and business partners.

Indicators of tax evasion are:

- (i) Request for payment by cash.
- (ii) Overly complex payment mechanisms.
- (iii) Services/good provided to jurisdictions that do not subscribe to common reporting standards.
- (iv) Transactions involving overly complex supply chains.
- (v) Transactions involving private banking facilities.
- (vi) records are incomplete or missing.

Our position is simple: we conduct our business to the highest legal and ethical standards. We will not be party to tax evasion or the facilitation of tax evasion any form. Such acts would damage our reputation and expose us, and our staff and representatives, to the risk of fines and imprisonment.

We take a zero-tolerance approach to tax evasion facilitation by our people and our third-party representatives. We are committed to:

- (i) Rejecting the facilitation of tax evasion.
- (ii) Not recommending the services of others who do not have reasonable prevention procedures in place.

We require compliance in regard to this from everyone connected with our business. Integrity and transparency are of utmost importance to us.

Definitions of Tax Evasion

Tax evasion is the practice of using illegal methods to avoid paying tax. It frequently involves contrived; artificial transactions that serve no purpose other than to reduce tax liability.

Policy

It is prohibited, directly or indirectly, for any employee or person working on our behalf to take part in any activity relating to tax evasion.

If we suspect that you have taken part in such activity, an investigation will be carried out and, in line with our disciplinary procedure where appropriate, action may be taken against you which may result in your dismissal, or the cessation of our business arrangement with you.

If you, as an employee or person working on our behalf, suspect any activity related to tax evasion or attempted tax evasion has taken place, even if you are not personally involved, you are expected to report this to a Director. You may be asked to give a written account of events.

Training, Monitoring and Review

The Company will ensure that it gives all relevant training for staff in relation to financial crime detection and prevention, it will ensure it monitors and enforces compliance with the prevention procedures and regularly review the effectiveness of prevention procedures, refining them where necessary.

Concerns

Staff are reminded of the Company's Whistleblowing policy, which is available in the Employee Handbook, or upon request.

Signed		Date	8 th May 2025
Name Role	Mike Aitken - Managing Director The Plastic Surgeon Ltd	Review Date	8 th May 2026