



ADMINISTRATION

ETHICAL CONDUCT/ANTI-BRIBERY & CORRUPTION / FRAUD MALPRACTICE / GIFTS & DONATIONS POLICY

ETHICAL CONDUCT/ANTI-BRIBERY & CORRUPTION

We refuse to offer, give or receive bribes or improper payments, or participate in any kind of corrupt activity, either directly or through any third party.

Contract Solutions Scotland Ltd. strives to conduct their affairs in a fair, proper, and ethical manner and in compliance with applicable laws, regulations and professional standards. The Company expects its employees to conduct themselves in a manner which reflects the highest ethical standards, with a personal commitment to compliance with the Competition Act 1998 and all applicable competition laws and regulations. Contract Solution Scotland Ltd. employees will be judged not only on the results they achieve, but also on the means by which they achieve them.

The Company will not tolerate unfair, immoral, improper, unethical, or illegal conduct, either for individual gain or for group advantage. Violation of this code of conduct may result in disciplinary procedures, up to and including dismissal as per Contract Solutions Scotland Ltd. disciplinary policy and procedure.

FRAUD AND MALPRACTICE

The company requires all staff at all times to act with honesty, integrity and to safeguard the resources for which they are responsible. Fraud and theft are an ever-present threat to these resources and hence must be a concern to all members of staff.

Fraudulent and dishonest behaviour can result in substantial cost to the Company, loss of business and damage to our reputation.

This Policy applies to all employees, directors, contractors, and consultants of Contract Solutions Scotland Ltd.

PREVENTION OF THE FACILITATION OF TAX EVASION

Contract Solutions Scotland Ltd. has a zero-tolerance approach to the criminal facilitation of tax evasion. Employees must:

- Not engage in any form of activity that knowingly assists, encourages, or facilitates another party (such as clients, suppliers, or colleagues) to evade tax.
- Report any suspicions or concerns related to potential tax evasion or facilitation immediately to management or the appropriate reporting channel.

Failure to comply with this policy may result in disciplinary action and could have serious legal consequences for both the individual and the organization under applicable anti-tax evasion laws (e.g., the UK Criminal Finances Act 2017 or similar local legislation).



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GIFTS & DONATIONS

Many companies prohibit the giving of gifts by their Directors and employees. It is however understood to be a tradition at certain times of the year within the industry.

Accordingly, it is important that any proposals for goodwill gifts are measured and monitored to avoid any impropriety.

The receipt of gifts is also acknowledged to be part of the sector. However, these gifts would be expected to be nominal and must not in any way be of a size or of a type that could be confused to be influential on any individual's decision making.

If there is any doubt whatsoever in an individual's mind as to the extent of a gift offered or being offered then the individual must discuss same with their Manager or Director.

If a request for a donation has been made and is wished to be pursued, or a Director or Manager would like to donate, then the matter should be referred to the Managing Director.

The Managing Director will agree the appropriateness and scale of the donation and agree same with the proposer.

Monitoring each of the underlying policy commitments of this policy is the responsibility of the Managing Director to ensure that our performance in respect of this policy is consistently achieved. To this end the policy will be reviewed annually.

R DUNCAN
Managing Director

ISSUED: 30.04.2025
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