



ANTI-BRIBERY & CORRUPTION POLICY

January 2026

Policy Statement

EP Marine & Rail Ltd is committed to conducting all business in an honest, transparent, and ethical manner.

We take a zero-tolerance approach to bribery and corruption and are committed to acting professionally, fairly, and with integrity in all business dealings and relationships, regardless of location or circumstance.

We are committed to implementing and maintaining effective, proportionate systems to prevent bribery and corruption within our business and any work carried out on our behalf.

Legal Framework

We comply with all applicable laws relating to anti-bribery and corruption, including the UK Bribery Act 2010.

This applies to our conduct both within the UK and in any location where we undertake work.

Failure to comply with this legislation can result in severe penalties for both individuals and businesses, including fines and imprisonment.

Scope of This Policy

This policy applies to all:

- Employees
- Directors
- Subcontractors
- Any individual or organisation acting on behalf of the company

Purpose of This Policy

This policy sets out:

- The responsibilities of EP Marine & Rail Ltd and those working on its behalf
- The standards expected when dealing with clients, contractors, suppliers, and public bodies
- Guidance on recognising, avoiding, and reporting bribery and corruption

What Constitutes Bribery

A bribe is not limited to cash payments. It includes offering, giving, receiving, or soliciting anything of value or advantage intended to influence a business decision.

This may include:

- Cash or financial incentives
- Gifts or hospitality that are excessive or inappropriate
- Preferential treatment or undisclosed advantages
- Offers of work, contracts, or opportunities in exchange for influence

Prohibited Conduct

The following actions are strictly prohibited:

- Offering, promising, or giving a bribe
- Requesting, agreeing to receive, or accepting a bribe
- Making facilitation payments (unofficial payments to expedite routine actions)
- Bribing a public official or regulatory body
- Ignoring or failing to report suspected bribery

A lack of intent or misunderstanding is not a defence under the law.

Gifts & Hospitality

Gifts and hospitality must:

- Be reasonable and proportionate
- Not influence, or appear to influence, a business decision
- Be transparent and openly declared

Any gifts or hospitality that could be perceived as excessive or inappropriate must be declined.

Reporting Concerns

EP Marine & Rail Ltd is committed to encouraging openness and ensuring that concerns relating to bribery or corruption are raised and addressed appropriately. If you suspect or become aware of any instance of bribery, attempted bribery, or corrupt practice, you must report it as soon as possible.

Concerns may be raised with the CEO, William Brogden. Where this is not appropriate, concerns may be raised under the EP Marine & Rail Ltd Whistleblowing Policy.

All reports will be treated seriously, handled confidentially where possible, and investigated appropriately.

No individual will suffer any form of retaliation or detrimental treatment for raising a concern in good faith.

Additional Information

Schedule 1 to this policy sets out the 'Red Flags' you must look for and be aware of.

Training & Communication

Training on this policy will form part of the induction process for all new employees. All existing employees will receive regular, relevant training on how to implement and adhere to this policy.

Our zero-tolerance approach to bribery and corruption must be communicated to all suppliers, contractors and business partners at the outset of our business relationship with them and as appropriate thereafter.

Breach of Policy

Failure to comply with this policy may result in:

- Termination of employment or contracts
- Removal from working with EP Marine & Rail Ltd
- Reporting to relevant authorities where appropriate

EP Marine & Rail Ltd reserves the right to terminate relationships with any party who breaches this policy.

Monitoring & Review

This policy will be reviewed annually or sooner if operational or legislative changes require it.

Status of Policy

This policy does not form part of any contract of employment and may be amended at any time.

Approval

This Health & Safety Policy has been approved by management and reflects our commitment to safe, responsible, and professional delivery of all operational activities.

SCHEDULE 1: POTENTIAL RISK SCENARIOS - "RED FLAGS"

DO

- Remain alert to the risks of bribery and corruption.
- Seek guidance from Management if you are at all unsure before acting.
- Seek guidance from Management if you are approached to do anything which makes you uncomfortable or which you suspect may be illegal.
- Report any concerns you have as soon as possible either to Management or using the Whistleblowing procedure.

DON'T

- Engage in any activity which could potentially breach this policy and/or the law.
- Attempt to induce anyone else to do something which you suspect might be illegal or in breach of this policy.
- Be persuaded by others to do something with which you feel uncomfortable.
- Fail to report concerns.

It is important to know that it is a bribe the moment a reward is offered or promised, even if it is not accepted or actually given.

The following is a list of possible red flags that may arise which may raise concerns under various antibribery and anti-corruption laws. The list is not intended to be exhaustive and is for illustrative purposes only. If you encounter or become aware of any of these red flags you must report this promptly to the Company Secretary or Management:

- Payments in cash;
- One-time payments to vendors and other third parties;
- Unusually generous gifts or lavish hospitality;
- Abnormally high commission or fee payments;
- Failure to follow sign off procedures or avoiding checks on clients or suppliers;
- Circumventing recruitment processes and checks;
- Excluding departments/functions from a process with which they are ordinarily involved;
- A party engaging in, or having been accused of engaging in, improper business practices;
- A reputation for paying bribes, or requiring that bribes are paid;
- A request to make payment in cash and/or refusal to sign a formal commission or fee agreement;
- Failure to provide an invoice or receipt for a payment made, or one that appears to be nonstandard or customised;
- A request that payment is made to a country/geographic location different from where a party resides or conducts business;
- A request for an unexpected additional fee or commission to "facilitate" a service;
- A request that a payment is made to "overlook" potential legal violations;
- A request that a party provide employment or some other advantage to a friend or relative;
- Insistence on the use of side letters or refuses to put terms agreed in writing;
- Use of an agent, consultant, or supplier that is not typically used by or known to us; and/or
- A demand for lavish entertainment or gifts before commencing or continuing contractual negotiations or provision of services.