

Compliance

Anti-Bribery Policy & Arrangements

Version

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1. Foreword by Michael Howard – Chief Executive, Maris Interiors LLP

In my role as Chief Executive of Maris Interiors LLP, I am committed to ensuring that Maris conduct all our business in an honest and ethical manner. We must take a zero-tolerance approach to bribery and corruption and commit to acting professionally, fairly and with integrity in all our business dealings and relationships wherever we operate, implementing and enforcing effective systems and processes in order to counter bribery and corruption in all its forms.

Bribery is a widespread phenomenon. It raises serious social, moral, economic and political concerns, undermines good governance, hinders development and distorts competition.

It erodes justice, undermines human rights and is an obstacle to the relief of poverty. It also increases the cost of doing business, introduces uncertainties into commercial transactions, increases the cost of goods and services, diminishes the quality of products and services, which can lead to loss of life and property, destroys trust in institutions and interferes with the fair and efficient operation of markets.

In most jurisdictions, it is an offence for individuals to engage in bribery and there is a growing trend to make organisations, as well as individuals, liable for bribery. However, the law alone is not sufficient to solve this problem.

Maris Interiors want to take a leading role in demonstrating our commitment to combating bribery and corruption in all its forms, I have endorsed and will provide the ongoing resources necessary to establish and maintain the Maris Anti-Bribery Management System (ABMS), which is compliant with the requirements of ISO37001:2016 and is independently assessed by a third-party certification body (BSI) with a view to compliance with the Bribery Act 2010.

It is my belief that the Maris anti-bribery policy and supporting management system will help us to avoid or mitigate the costs, risks, and damage of involvement in bribery, to promote trust and confidence in business dealings and to enhance our reputation. I fully endorse this policy and arrangements and recommend it to all Maris staff and business associates.

Michael Howard
Chief Executive
Maris Interiors LLP
October 2025

2. Anti-Corruption & Bribery Policy Statement

It is our policy to conduct all our business in an honest 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 our business dealings and relationships wherever we operate, implementing and enforcing effective systems and processes in order to counter bribery in all its forms.

What Is Bribery?

A bribe is an inducement or reward offered, promised or provided in order to gain any commercial, contractual, regulatory or personal advantage.

Our Anti Bribery Compliance team have the authority and independence to undertake management activities and pursue continual improvement of the anti-bribery management system.

We will uphold all laws relevant to countering bribery and corruption in all the jurisdictions in which we operate. We will satisfy the requirements of ISO37001:2016 through use of our anti-bribery management system and remain bound by the laws of the UK, including the Bribery Act 2010, in respect of our conduct both at home and abroad.

The purpose of this policy is to:

- Set out our responsibilities, and of those working for us, in observing and upholding our position on bribery and corruption;
- provide information and guidance to those working for us on how to recognise and deal with bribery and corruption issues;
- encourage the raising of concerns in good faith, or on the basis of a reasonable belief in confidence, without fear of reprisal.

If convicted of bribery, individuals may be sentenced up to 10 years' imprisonment and an unlimited fine. If Maris is convicted, we could face an unlimited fine, be excluded from tendering for public contracts and face damage to our reputation. We therefore, take our legal responsibilities very seriously.

We have identified that a particular risk for our business includes but is not limited to the payment of commission to third parties for providing sales leads to us. To address this risk, we have made clear to all networkers and to all third parties who provide leads to us, that we will not in any way participate in bribery or anything that might be considered as such as set out in the Bribery Act 2010 or any other relevant legislation.

In this policy, third party means any individual or organisation you come into contact with during the course of your work for us, especially those who may be acting on our behalf; it may include actual and potential Clients, customers, suppliers, distributors, business contacts, agents, advisers, government and public bodies, including their advisors, representatives, officials, politicians and political parties.

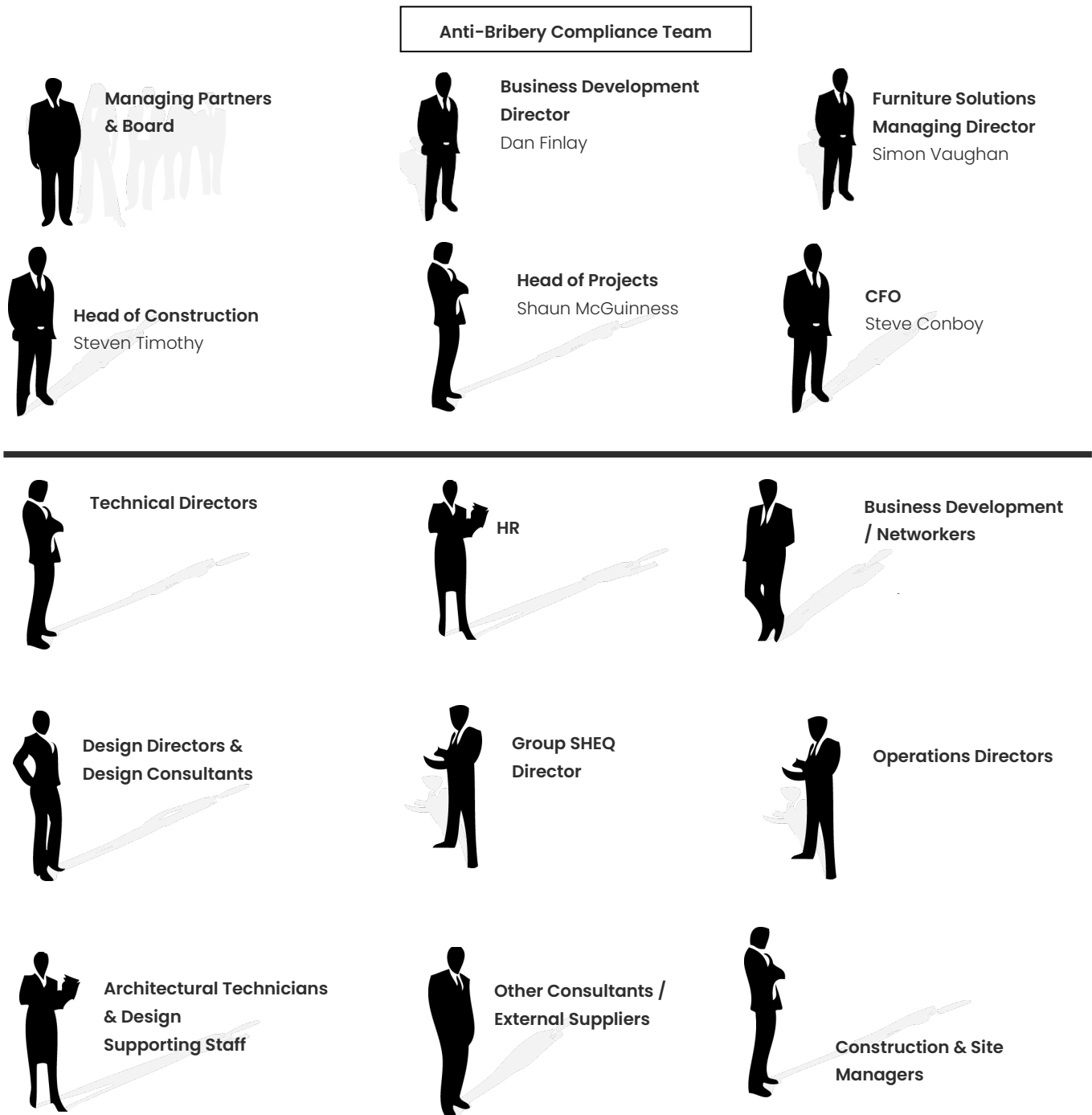
To Whom Does This Policy Apply?

This policy applies to and will be made available to all individuals working at all levels and grades, including members, Partners, Senior Managers, officers, Directors, employees (whether permanent, fixed-term or temporary), consultants, contractors, trainees, seconded staff, home workers, casual workers and agency staff, volunteers, interns, agents, sponsors, or any other person associated with us, or any of our subsidiaries or their employees, wherever located (collectively referred to as Workers in this policy).

3. Organisation

Ultimate accountability and responsibility for Anti-bribery lies with the Managing Partners and Board of Maris Interiors LLP who act as the governing body for the company, but specific duties have been delegated to the CFO, who has been appointed as the partner responsible for Anti-Bribery within Maris interiors LLP.

The following chart depicts the management structure and key roles for the purposes of reporting and communication within the organisation:



4. Responsibilities

4.1 Managing Partners & Board

1. The Managing Partners and members of the Maris board will demonstrate leadership and commitment with respect to the anti-bribery management system by:
 - a) Endorsing and promoting the anti-bribery policy and arrangements.
 - b) Ensuring that Maris's business strategy and anti-bribery policy are fully aligned.
 - c) Receiving and reviewing information about the content and operation of the anti-bribery management system.
 - d) Requiring that adequate and appropriate resources needed for effective operation of the antibribery management system are allocated and assigned.
 - e) Exercising reasonable oversight over the implementation of the anti-bribery management system by the Anti-Bribery Compliance team and its effectiveness.

4.2 Anti-Bribery Compliance Team

The Anti-Bribery compliance team has access to the Managing Partners and the members of the Maris board at all times. The primary responsibility of the anti-bribery compliance function is overseeing the design and implementation of the anti-bribery management system. This should not be confused with direct responsibility for the anti-bribery performance of the company and compliance with applicable anti-bribery laws.

1. The Anti-Bribery Compliance team has responsibility and authority for:
 - a) Ensuring that the anti-bribery management system, including policy and objectives, is established, implemented, maintained and reviewed to adequately address Maris' bribery risks.
 - b) Ensuring the integration of the anti-bribery management system requirements into Maris processes.
 - c) Deploying adequate and appropriate resources for the effective operation of the anti-bribery management system.
 - d) Communicating internally and externally regarding the anti-bribery policy.
 - e) Communicating internally the importance of effective anti-bribery management and of conforming to the anti-bribery management system requirements.
 - f) Ensuring that the anti-bribery management system is appropriately designed to achieve its objectives.
 - g) Directing and supporting personnel to contribute to the effectiveness of the anti-bribery management system.
 - h) Promoting an appropriate anti-bribery culture within Maris.
 - i) Promoting continual improvement.
 - j) Supporting other relevant management roles to demonstrate their leadership in preventing and detecting bribery as it applies to their areas of responsibility.
 - k) Encouraging the use of reporting procedures for suspected and actual bribery.
 - l) Ensuring that no personnel suffer retaliation, discrimination or disciplinary action for reports made in good faith, or on the basis of a reasonable belief of violation or suspected violation of the Maris anti-bribery policy, or for refusing to engage in bribery, even if such refusal can result in the organisation losing business (except where the individual participated in the violation).
 - m) At planned intervals, reporting to the governing body (if any) on the content and operation of the anti-bribery management system and of allegations of serious or systematic bribery.
2. Compliance team consists of the following personnel:
 - Dan Finlay – Business Development Director (with overall accountability for ISO37001 certification activities)
 - Shaun McGuinness – Head of Projects
 - Steve Conboy – CFO
 - Simon Vaughan – Managing Director
 - Steven Timothy – Head of Pre-Construction

4.3 Responsibilities of Maris Interiors Workers

This policy applies to all individuals working at all levels and grades, including members, Senior Managers, officers, Directors, employees (whether permanent, fixed-term or temporary), consultants, contractors, trainees, seconded staff, home workers, casual workers and agency staff, volunteers, interns, agents, sponsors, or any other person associated with us, or any of our subsidiaries or their employees, wherever located (collectively referred to as Workers in this policy).

Everyone is responsible for conducting themselves in an ethical and compliant manner, including conforming to the requirements of the anti-bribery management system and anti-bribery laws.

Managers should take a lead role in achieving compliance in their areas of responsibility. It is the responsibility of workers to understand:

- This policy and anti-bribery arrangements.
- The bribery risk and the damage to them and the organisation which can result from bribery.
- The circumstances in which bribery can occur in relation to their duties, and how to recognize these circumstances.
- How to recognise and respond to solicitations or offers of bribes.
- How they can help prevent and avoid bribery and recognise key bribery risk indicators.
- Their contribution to the effectiveness of the anti-bribery management system, including the benefits of improved anti-bribery performance and of reporting suspected bribery.
- The implications and potential consequences of not conforming with the anti-bribery management system requirements.
- How and to whom they are able to report any concerns.
- Their part in participating in training and awareness activities.

5. Arrangements – General

5.1 Provision of Information, Instruction, Training & Supervision

Maris will provide adequate and appropriate anti-bribery awareness and training to our workers. The training will address the following issues, as appropriate and will take into account the results of the bribery risk assessment.

1. Workers will be provided with anti-bribery awareness and training on a regular basis (at least once annually), as appropriate to their roles, the risks of bribery to which they are exposed, and any changing circumstances. The awareness and training programmes will be periodically updated as necessary to reflect relevant new information, but will include as a minimum:
 - a) Maris Interiors anti-bribery policy, procedures and anti-bribery management system, and their duty to comply.
 - b) The bribery risk and the damage to them and to Maris which can result from bribery.
 - c) The circumstances in which bribery can occur in relation to their duties, and how to recognize these circumstances.
 - d) How to recognise and respond to solicitations or offers of bribes.
 - e) How they can help prevent and avoid bribery and recognize key bribery risk indicators.
 - f) Their contribution to the effectiveness of the anti-bribery management system, including the benefits of improved anti-bribery performance and of reporting suspected bribery.
 - g) The implications and potential consequences of not conforming with the anti-bribery management system requirements.
 - h) How and to whom they are able to report any concerns.
 - i) Information on available training and resources.

Maris will as appropriately provide awareness and training for business associates acting on our behalf or for the benefit of the business, and who could pose more than a low bribery risk to the business as determined in risk assessment.

This is undertaken through communications of contractual arrangements and periodic review meetings. Where this takes place, Maris will retain documented information on the training procedures, the content of the training, and when and to whom it was provided.

5.2 Bribery Risk Assessment

The Anti-Bribery Compliance Team record and review a bribery risk assessment for the business which aims to identify the bribery risks that the company might reasonably anticipate. The team will analyse, assess and prioritize the identified bribery risks and evaluate the suitability and effectiveness of existing controls to mitigate the assessed bribery risks.

5.3 Risk Assessment Criteria

The company has established criteria for the risk assessment process, this is detailed below:

1. Considerations / factors to consider in risk assessment:
 - a) The size, structure and delegated decision-making authority of the company;
 - b) the locations and sectors in which Maris operates or anticipates operating;
 - c) the nature, scale and complexity of Maris' activities and operations;
 - d) Maris' business model;
 - e) the entities over which Maris has control and entities which exercise control over Maris;
 - f) Maris' business associates;
 - g) the nature and extent of interactions with public officials;
 - h) Applicable statutory, regulatory, contractual and professional obligations and duties.

2. Risk categories are defined as:
 - a) Bribery in the public, private and not-for-profit sectors;
 - b) bribery by Maris Interiors (The company);
 - c) bribery by Maris Interiors' personnel acting on Maris Interiors' behalf or for its benefit;
 - d) bribery by Maris Interiors' business associates acting on Maris Interiors' behalf or for its benefit;
 - e) bribery of Maris Interiors by others;
 - f) bribery of Maris Interiors' personnel in relation to Maris Interiors' activities;
 - g) bribery of Maris Interiors' business associates in relation to Maris Interiors' activities;
 - h) direct and indirect bribery (e.g. a bribe offered or accepted through or by a third party).

When determining risk, the company applies the following criteria to determine High, Medium or Low risks:

Likelihood	1	Unlikely to occur
	2	Likely to occur
	3	Will occur minimal impact
	4	Will occur high impact
	5	Will occur Catastrophic high impact
Consequences	1	£0 to £1000 impact on business, no fine or imprisonment applied
- Cost	2	£1000 to £10000 impact on business, possible Fine or imprisonment up to 12 months
	3	£10,000 to £500,000 impact on business, probable fine or imprisonment up to 3 years
	4	£500,000 to £1,000,000 impact on business, probable fine or imprisonment up to 5 years
	5	> £1m impact on business, fine or imprisonment up to 10 years
Consequences	1	Negligible - no noticeable impact
- Reputational Damage	2	Low - Awareness within industry circles
	3	Medium - Negative publicity / press
	4	High - loss of single contract
	5	Significant - loss of multiple contracts

Risk score is determined from an assessment of Likelihood x Consequence.

Consequences	5	5	10	15	20	25
	4	4	8	12	16	20
	3	3	6	9	12	15
	2	2	4	6	8	10
	1	1	2	3	4	5
		1	2	3	4	5
		Likelihood				

Risk Appetite

- 1 to 9 Items identified as LOW risk as deemed to be acceptable - no action to be taken, continue to monitor and review.
- 10 to 16 Items identified as MEDIUM risk as deemed to be acceptable - the company may consider taking early action or establish measures.
- 20 to 25 Items identified as HIGH risk as deemed to be unacceptable - Action to be taken to mitigate risk via establishment of actions or objectives.

Review

The Anti-Bribery Compliance Team will be reviewed at least once annually so that changes and new information can be properly assessed and in the event of a significant change to the structure or activities of the organisation.

Retention of Risk Assessment Records

The Anti-Bribery Compliance Team will retain documented information in the form of risk assessment records that demonstrates that the bribery risk assessment has been conducted and used to design or improve the anti-bribery management system.

6. Arrangements – Operational Control

6.1 Operational Planning & Control

Maris uses this document to outline the operational controls required to plan, implement, review and control the processes needed to meet requirements of the anti-bribery management system and related legislation.

1. A number of additional documents support the anti-bribery management system, including:
 - a) Management System Manual
 - b) Anti-Bribery Risk assessment
 - c) Anti-Bribery Policy and Arrangements
 - d) Compliance Obligations Register
 - e) Business Objectives
 - f) Staff Handbook & Induction Process
 - g) Due Diligence Guidance & Checklist
 - h) Contractor PQQ Process
 - i) Contractual Terms and Conditions

The Anti-Bribery Compliance Team are responsible for managing and reviewing anti bribery controls and have the authority to communicate changes to relevant interested parties.

Operational controls are to be referenced and adhered to by all Maris employees, and will as necessary be shared and implemented by Maris business associates.

Key operational controls have been identified and are outlined below regarding Appointment of Commercial Agents and Appointment of Contractors.

6.2 Appointment of Commercial Agents

Initial Approach - Maris, under normal circumstances, will approach Commercial Agents in the first instance to determine their interest in providing leads and commercial opportunities to Maris. Once interest is confirmed a meeting will be held with a member of Maris staff (normally a Networker) who will determine the Commercial agent's stance on commission payments. If at this stage there is a suspicion that the commercial agent is seeking to obtain a bribe or is acting in an unethical manner, the Networker will close the meeting and report back to the Business Development Director.

Decision to Engage - The Business Development Director will ultimately make the decision to engage (or not) with the Commercial Agent and will undertake due diligence activities and implement other controls as required / determined in this document in sections 5 of this document.

Review of Commercial Agent Performance - Periodic meetings will be held with commercial agents and the Business Development Director to review the ongoing relationship with a view to determining if value is being maintained from both parties' perspective.

Decisions to Appointment of Sub-Contractors - The ultimate decision to either appoint or reject the appointment of the contractor will be undertaken by the Head of Projects in discussion with the Group SHEQ Director.

Review of Sub-Contractor Performance - Ongoing reviews of contractor performance are undertaken at the end of projects.

6.3 Due Diligence

1. Where the risk assessment process has identified a risk score of either **Medium** or **High** in relation to:
 - a) Specific categories of transactions, projects or activities,
 - b) Planned or on-going relationships with specific categories of business associates,
 - c) Specific categories of personnel in certain positions,
2. Due diligence activities in relation to projects may include review of all or a combination of the following:
 - a) Structure, nature and complexity (e.g. direct or indirect sale, level of discount, contract award and tender procedures);
 - b) Financing and payment arrangements;
 - c) Scope of Maris' engagement and available resources;
 - d) Levels of control and visibility;
 - e) Business associates and other third parties involved (including public officials);
 - f) Links between any parties and public officials;
 - g) Competence and qualifications of the parties involved;
 - h) Client's reputation;
 - i) Location;
 - j) Reports in the market or in the press.
3. Due diligence activities on business associates may include review of all, or a combination of the following:
 - a) Whether the business associate is a legitimate business entity, as demonstrated by indicators such as corporate registration documents, annual filed accounts, tax identification number, listing on a stock exchange;
 - b) Whether the business associate has the qualifications, experience and resources needed to conduct the business for which it is being contracted;
 - c) Whether and to what extent the business associate has an anti-bribery management system;
 - d) Whether the business associate has a reputation for bribery, fraud, dishonesty or similar misconduct, or has been investigated, convicted, sanctioned or debarred for bribery or similar criminal conduct;
 - e) Consider sanctioned people and entities;
4. The identity of the shareholders (including the ultimate beneficial owner(s)) and top management of the business associate, and whether they:
 - a) Have a reputation for bribery, fraud, dishonesty or similar misconduct;
 - b) Have been investigated, convicted, sanctioned or debarred for bribery or similar criminal conduct;
 - c) Have any direct or indirect links to the organisation's customer or client or to a relevant public official which could lead to bribery (this would include persons who are not public officials themselves, but who may be directly or indirectly related to public officials, candidates for public office, etc.);
 - d) The structure of the transaction and payment arrangements.
5. Methods for undertaking due diligence include:
 - a) Contractor PQQ questionnaire sent to the business associate.
 - b) Web-searches on the business associate and its shareholders and top management to identify any bribery-related information;
 - c) Searching appropriate government, judicial and international resources for relevant information;
 - d) Checking publicly available debarment lists of organisations that are restricted or prohibited from contracting with public or government entities kept by national or local governments or multilateral institutions, such as the World Bank;
 - e) Making enquiries of appropriate other parties about the business associate's ethical reputation;
 - f) Appointment of specialists with relevant expertise to assist in the due diligence process;

Maris reserves the right to ask further questions based on the results of the initial due diligence (e.g. to explain any adverse information). Further guidance on due diligence is contained in the Due Diligence Guidance & Checklist document.

6.4 Financial Controls

1. The Group Accountant applies financial controls as appropriate which support the reduction of bribery risk. These include as required:
 - a) Implementation of separation of duties, so that the same person cannot both initiate and approve a payment;
 - b) Verifying that the payee's appointment and work or services carried out have been approved by the company's relevant approval mechanisms;
 - c) Requiring at least two signatures on payment approvals;
 - d) Requiring the appropriate supporting documentation to be annexed to payment approvals;
 - e) Restricting the use of cash and implementing effective cash control methods;
 - f) Requiring that payment categorizations and descriptions in the accounts are accurate and clear;
 - g) Implementation of periodic management review of significant financial transactions;
 - h) Implementation of periodic and independent financial audits and changing, on a regular basis, the persons/organisation that carries out the audit.

6.5 Non-Financial Controls

1. Maris have implemented suitable Non-financial controls to help ensure that the procurement, operational, commercial and other non-financial aspects of the company's activities are being properly managed. These include as appropriate:
 - a) Using approved Contractors, Sub-Contractors, suppliers and consultants that have undergone a prequalification process under which the likelihood of their participating in bribery is assessed;
 - b) Assessing the necessity and legitimacy of the services to be provided by a business associate (excluding Clients);
 - c) Assessing whether the services were properly carried out at project reviews;
 - d) Assessing whether any payments to be made to the business associate are reasonable and proportionate with regard to those services. This specifically includes commission payments made to commercial agents who provide Maris with leads and introductions to Clients;
 - e) Awarding contracts, where possible and reasonable, only after a fair and, where appropriate, transparent competitive tender process between at least three competing organisations has taken place;
 - f) Requiring at least two persons to evaluate the tenders and approve the award of a Contract;
 - g) Implementing a separation of duties, to ensure that the adjudication process is undertaken by an independent member of Maris staff who approve the placement of a contract are different from those requesting the placement of the contract and are from a different department or function from those who manage the contract or approve work done under the Contract;
 - h) Requiring the signatures of at least two persons on contracts, and on documents which change the terms of a contract or which approve work undertaken or supplies provided under the Contract;
 - i) Placing a higher level of management oversight on potentially High bribery risk transactions;
 - j) Protecting the integrity of tenders and other price-sensitive information by restricting access to appropriate people;
 - k) Providing appropriate examples in guidance documents for Maris staff to ensure they understand and can effectively implement anti-bribery arrangements.

6.6 Implementation of Anti-Bribery Controls by Controlled Organisations & by Business Associates

Maris ensure that controls are in place for controlled organisations and business associates that could pose a bribery risk to the company.

1. Examples of Controlled Organisations (i.e. an organisation that Maris has control over):
 - a) Furniture Solutions Ltd (they adopt the "spirit of ABMS" but they are a controlled organization and should adopt minimally the anti-bribery policy of Maris)
2. Examples of Business Associates (organisations that Maris does not have direct control over) include:
 - a) Clients (e.g. the client's procurement function / persons awarding contracts)

- b) Commercial Agents, Project Managers, Architects
- c) Sub-Contractors

Via shared management and responsibilities Maris have extended the application of anti-bribery controls to Furniture Solutions Ltd who adopt the spirit of Maris' Anti-Bribery Policy and arrangements.

Maris will via maintaining regular contact with business associates and via the risk assessment process continue to review and where possible within reasonable means keep abreast of the activities of business associates to enable a decision to be made in regard to maintaining relationships.

Possible emerging risks will be discussed at management review by the Anti-Bribery Compliance Team and transferred into the risk assessment process for evaluation.

If following evaluation in the risk assessment process the risk is deemed to be **Medium** or **High**, a decision will be taken by the Business Development Director to proceed or not. Criteria to support this decision include:

1. Whether Maris feel that the business associate has in place appropriate anti-bribery controls which manage the relevant bribery risk. These include as appropriate:
 - a) In the case of a High bribery risk business associate with a large and complex scope of work, Maris will request that the business associate implements controls equivalent to those required by this document relevant to the bribery risks it poses to Maris.
 - b) In the case of a medium size and **Medium** bribery risk business associate, Maris will request that business associate has implemented some minimum anti-bribery requirements in relation to the transaction, e.g. an anti-bribery policy, training for its relevant employees, a manager with responsibility for compliance in relation to the transaction, controls over key payments and a reporting line.
 - c) In the case of small business associates who have a Low bribery risk and/or very specific scope of work (for example an agent or a minor supplier), Maris will expect the associate to implement minimum controls such as training for relevant employees, and controls over key payments, gifts and hospitality.
2. Willingness of the associate to adopt and adhere to Maris Anti-Bribery policies and procedures;
3. How much perceived influence Maris has over the associate;
4. If Maris has the available resources in place to effectively monitor the associates activities.

6.7 Anti-Bribery Commitments

The requirement to obtain anti-bribery commitments only applies in relation to business associates which pose more than a **Low** bribery risk.

1. In the case of a business associate who pose more than a **Low** bribery risk, Maris will where possible obtain anti-bribery commitments from that business associate. This includes:
 - a) Obtaining signed letters of commitment from commercial agents acting on Maris behalf confirming that when receiving commission that they:
 - b) Are not breaching any duty of trust or expectation of performing an activity or function in good faith or impartiality by recommending Maris to their clients;
 - c) Will disclose any commission offered or paid to them;
 - d) Are not committing an offence under the Bribery Act if they accept any commission.

Maris may not have sufficient influence to be able to require these commitments in relation to, for example, dealings with major customers or clients. In these cases, the absence of such provisions does not mean that the project or relationship should not go ahead, but the absence of such commitment will be regarded as a relevant factor in the bribery risk assessment and due diligence activities will be undertaken.

6.8 Gifts, Hospitality, Donations & Similar Benefits

1. This policy does not prohibit normal and appropriate hospitality (given and received) to or from third parties. The giving or receipt of gifts is not prohibited, if the following requirements are met:
 - a) It 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, or in explicit or implicit exchange for favours or benefits;
 - b) It complies with local law;
 - c) It is given in our name, not in your name;
 - d) It does not include cash or a cash equivalent (such as gift certificates or vouchers);
 - e) It is appropriate in the circumstances. For example, in the UK it is customary for small gifts to be given at Christmas time;
 - f) Taking into account the reason for the gift, it is of an appropriate type and value and given at an appropriate time;
 - g) It is given openly, not secretly; and
 - h) Gifts should not be offered to, or accepted from, Government officials or representatives, or politicians or political parties, without the prior approval of the Anti-Bribery Compliance Team.
 - i) Low risk value are defined as e.g. pen, calendar etc.

We appreciate that the practice of giving business gifts varies between countries and regions and what may be normal and acceptable in one region may not be in another. The test to be applied is whether in all the circumstances the gift or hospitality is reasonable and justifiable. The intention behind the gift should always be considered.

What Is Not Acceptable?

1. It is not acceptable for you (or someone on your behalf) to:
 - a) Give, promise to give, or offer, a payment, commission, gift or hospitality with the expectation or hope that a business advantage will be received, or to reward a business advantage already given;
 - b) Give, promise to give, or offer, a payment, commission, gift or hospitality to a Government official, agent or representative to "facilitate" or expedite a routine procedure;
 - c) Accept payment from a third party that you know or suspect is offered with the expectation that it will obtain a business advantage for them;
 - d) Accept a gift or hospitality from a third party if you know or suspect that it is offered or provided with an expectation that a business advantage will be provided by us in return;
 - e) Threaten or retaliate against another worker who has refused to commit a bribery offence or who has raised concerns under this policy; or
 - f) Engage in any activity that might lead to a breach of this policy.
 - g) Where it is against the policies and rules of the third party organization.

Facilitation Payments & Kickbacks

We do not make, and will not accept, facilitation payments or "kickbacks" of any kind. Facilitation payments are typically small, unofficial payments made to secure or expedite a routine Government action by a Government official. They are not commonly paid in the UK but are common in some other countries.

If you are asked to make a payment on our behalf, you should always be mindful of what the payment is for and whether the amount requested is proportionate to the goods or services provided. You should always ask for a receipt which details the reason for the payment. If you have any suspicions, concerns or queries regarding a payment, you should raise these with the Anti-Bribery Compliance Team. Kickbacks are typically payments made in return for a business favour or advantage. All workers must avoid any activity that might lead to, or suggest, that a facilitation payment or kickback will be made or accepted by us.

Donations

We do not make contributions to political parties. We only make charitable donations that are legal and ethical under local laws and practices. No donation must be offered or made without the prior approval of the Anti-Bribery Compliance Team.

Your Responsibilities

You must ensure that you read, understand and comply with this policy and arrangements. The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of all those working for us or under our control. All workers are required to avoid any activity that might lead to, or suggest, a breach of this policy. You must notify your immediate Manager, as soon as possible if you believe or suspect that a conflict with this policy has occurred or may occur in the future.

For example, if a Client or potential Client offers you something to gain a business advantage with us or indicates to you that a gift or payment is required to secure their business. Further "red flags" that may indicate bribery or corruption are set out below. Any employee who breaches this policy will face disciplinary action, which could result in dismissal for gross misconduct. Maris reserve our right to terminate our contractual relationship with other workers if they breach this policy

Record keeping

Maris will keep financial records and have appropriate internal controls in place which will evidence the business reason for making payments to third parties. You must declare and keep a written record of all hospitality or gifts accepted or offered, which will be subject to Managerial review.

You must ensure all expenses claims relating to hospitality, gifts or expenses incurred to third parties are submitted in accordance with our expenses policy and specifically record the reason for the expenditure.

All accounts, invoices, memoranda and other documents and records relating to dealings with third parties, such as Clients, suppliers and business contacts, should be prepared and maintained with strict accuracy and completeness. No accounts must be kept "off-book" to facilitate or conceal improper payments.

6.9 Managing inadequacy of anti-bribery controls

Where the due diligence conducted on a specific transaction, project, activity or relationship with a business associate establishes that the bribery risks cannot be managed by existing anti-bribery controls, and where Maris cannot or does not wish to implement additional or enhanced anti-bribery controls or take other appropriate steps to enable Maris to manage the relevant bribery risks, the Business Development Director will:

- a) In the case of an existing transaction, project, activity or relationship, take steps appropriate to the bribery risks to terminate, discontinue, suspend or withdraw from it as soon as practicable;
- b) In the case of a proposed new transaction, project, activity or relationship, postpone or decline to continue with it.

6.10 Raising Concerns

You are encouraged to raise concerns about any issue or suspicion of malpractice at the earliest possible stage. If you are unsure whether a particular act constitutes bribery or corruption, or if you have any other queries, these should be raised with the Anti-Bribery Compliance Team. Concerns should be reported by following the procedure set out in our Whistleblowing Policy.

6.11 Whistleblowing Policy

All organisations face the risk of things going wrong or of unknowingly harbouring malpractice. We are committed to conducting our business with honesty and integrity, and we expect all staff to maintain high standards. We believe that it is our duty to identify such situations and take appropriate measures to remedy the situation.

This policy applies to all individuals working at all levels of the organisation, including Senior Managers, officers, Directors, employees, consultants, contractors, trainees, homeworkers, part-time and fixed-term workers, casual and agency staff (collectively referred to as staff in this policy).

What Is Whistleblowing?

Whistleblowing is the reporting of suspected wrongdoing or dangers in relation to our activities. This includes bribery, fraud or other criminal activity, miscarriages of justice, health and safety risks, damage to the environment and any breach of legal or professional obligations. A whistle-blower is a person who raises a genuine concern relating to any of the above. If you have any genuine concerns related to suspected wrongdoing or danger affecting any of our activities (a whistleblowing concern) you should report it under this policy. This policy should not be used for complaints relating to your own personal circumstances, such as the way you have been treated at work. In those cases you should use the Grievance Procedure.

How to raise a concern

We want to encourage you to raise issues within our organisation as we believe it can help prevent malpractice – prevention is better than cure.

We hope that in many cases you will be able to raise any concerns with your immediate Supervisor. However, where you prefer not to raise it with your immediate Supervisor for any reason, you should contact CFO and Roy Somerfield.

After you have raised your concerns, we will decide how to respond in a responsible and appropriate manner under this policy. Usually this will involve making internal enquiries first, but it may be necessary to carry out an investigation at a later stage, which may be formal or informal depending on the nature of the concern raised.

We will ordinarily arrange a meeting with you to discuss your concern. You may bring a colleague or union representative to any meetings under this policy. Your companion must respect the confidentiality of your disclosure and any subsequent investigation.

As far as possible we will keep you informed of the decision taken and the outcome of any enquiries and investigations carried out. However, we will not be able to inform you of any matters which would infringe a duty of confidentiality owed to others.

While we cannot always guarantee the outcome you are seeking, we will try to deal with your concern fairly and in an appropriate way. By using this policy, you can help us to achieve this.

If you have raised your concerns and you are still concerned, or the matter is so serious that you feel that you cannot discuss it with either of the three individuals named above, you should raise the matter with Michael Howard.

If we conclude that a whistle-blower has made false allegations maliciously or with a view to personal gain, the whistle-blower will be subject to disciplinary action.

Confidentiality

We hope that staff will feel able to voice whistleblowing concerns openly under this policy. We do not encourage staff to make disclosures anonymously. Proper investigation may be more difficult or impossible if we cannot obtain further information from you. It is also more difficult to establish whether any allegations are credible. If you want to raise your concern confidentially, we will make every effort to keep your identity secret and only reveal it where necessary to those involved in investigating your concern.

External Disclosures

The aim of this policy is to provide an internal mechanism for reporting, investigating and remedying any wrongdoing in the workplace. We would expect that in almost all cases you should not find it necessary to alert anyone externally.

However, the law recognises that in some circumstances it may be appropriate for you to report your concerns to an external body such as a regulator.

1.6

We strongly encourage you to seek advice before reporting a concern to anyone external. Please note that whistle-blowers who make wider disclosures, for example reporting the matter to the police or media, will only be protected from victimisation and suffering detriment in certain circumstances. Public Concern at Work operates a confidential helpline. Their contact details are at the end of this policy.

Protection & support for whistle-blowers

It is understandable that whistle-blowers are sometimes worried about possible repercussions. We aim to encourage openness and will support staff who raise genuine concerns under this policy, even if they turn out to be mistaken.

Staff must not suffer any detrimental treatment as a result of raising a genuine concern. If you believe that you have suffered any such treatment, you should inform the Managing Partner immediately.

Staff must not threaten or retaliate against whistle-blowers in any way. If you are involved in such conduct you may be subject to disciplinary action.

PROTECT

020 3117 2520

6.12 Investigating & Dealing With Bribery

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

It is important that you tell your immediate Manager, as soon as possible if you are offered a bribe by a third party, are asked to make one, suspect that this may happen in the future, or believe that you are a victim of another form of unlawful activity.

Protection

Workers who refuse to accept or offer a bribe, or those who raise concerns or report another's wrongdoing, are sometimes worried about possible repercussions. We aim to encourage openness and will support anyone who raises genuine concerns in good faith under this policy, even if they turn out to be mistaken.

We are committed to ensuring no one 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 other corruption offence has taken place or may take place in the future. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern. If you believe that you have suffered any such treatment, you should inform your immediate Manager, if the matter is not remedied, and you are an employee, you should raise it formally using our Grievance Procedure.

Training & Communication

Training on this policy forms part of the induction process for all new workers. All existing workers will receive regular, relevant training on how to implement and adhere to this policy (if in position of responsibility).

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.

Potential risk scenarios: "Red Flags"

The following is a list of possible red flags that may arise during the course of you working for us and which may raise concerns under various anti-bribery and anti-corruption laws. The list is not intended to be exhaustive and is for illustrative purposes only.

If you encounter any of these red flags while working for us, you must report them promptly to the Anti-Bribery Compliance Team:

1. You become aware that a third party engages in, or has been accused of engaging in, improper business practices;
2. You learn that a third party has a reputation for paying bribes, or requiring that bribes are paid to them, or has a reputation for having a "special relationship" with foreign Government officials.
3. A third party insists on receiving a commission or fee payment before committing to sign up to a contract with us, or carrying out a Government function or process for us;
4. A third-party requests payment in cash and / or refuses to sign a formal commission or fee agreement, or to provide an invoice or receipt for a payment made;
5. A third-party requests that payment is made to a country or geographic location different from where the third party resides or conducts business;
6. A third party requests an unexpected additional fee or commission to "facilitate" a service;
7. A third party demands lavish entertainment or gifts before commencing or continuing contractual negotiations or provision of services;
8. A third-party requests that a payment is made to "overlook" potential legal violations;
9. A third-party requests that you provide employment or some other advantage to a friend or relative;
10. You receive an invoice from a third party that appears to be non-standard or customised;
11. A third party insists on the use of side letters or refuses to put terms agreed in writing;
12. You notice that we have been invoiced for a commission or fee payment that appears large given the service stated to have been provided;
13. A third party requests or requires the use of an agent, intermediary, consultant, distributor or supplier that is not typically used by or known to us;
14. You are offered an unusually generous gift or offered lavish hospitality by a third party; or
15. You are asked to make an invoice to someone who has not provided a service (this would include an employee, partner, Director, officer, consultant or agent of the business entity that has provided the service or a relative of someone who provided a service or a corporate entity connected with one of the individuals mentioned).



Yes – Please describe below

No

Type of Transaction: (e.g., subcontract, material supply, land lease)

Project/Site: _____

Transaction Value (if known): _____

Nature of Involvement: _____

Dates/Period of Transaction: _____

Section 4: Conflict of Interest Statement

Do you believe this relationship could present a conflict of interest or perception of bias in procurement, project management, site operations, or vendor selection?

Yes (please explain):

No

Section 5: Declaration

I declare that the information provided above is accurate and complete. I understand my responsibility to disclose any changes in these relationships and to avoid any actual or perceived conflict of interest in my work within the company.

Signature: _____

Date: _____

For Internal Use Only (To Be Completed by Management / Compliance)

Reviewed By (Name & Title): _____

Review Date: _____

Conflict Identified: Yes No

Action Taken /

Notes: _____