

Anti-Bribery and Corruption	Section
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Policy Statement	Issue: 12
	Effective from: 05/01/2026
	Prepared by: Sarah Richmond
	Approved by: Steve Lamb

Definition

Abacus Lighting Ltd recognises bribery and corruption as:

- The receiving or offering of an undue reward by an employee or representative of the organisation, designed to influence them in the exercise of their duty and to incline them to act contrary to accepted standards of honesty and integrity.
- The misuse of authority for personal gain by offering or promising anything of value, whether directly or indirectly, in order to obtain, retain or direct business, or to secure any improper business advantage. Also included is the demanding or accepting of anything of value by such a person as a condition to conferring an improper business advantage, whether directly or indirectly.

Abacus Lighting Ltd therefore has a clear policy and we support our employees to make decisions in line with our stated position. Our corporate conduct is based on our commitment to acting professionally, fairly and with integrity. Abacus Lighting Ltd does not tolerate any form of bribery and corruption.

Purpose

The purpose of this policy is to set out the responsibilities of organisational functions and arrangements in observing and upholding our position on bribery and corruption. In developing this policy we have made reference to the Bribery Act 2010 which became legislation as of 1st July 2011.

Scope

This policy applies to Abacus Lighting Ltd employees (staff, contract and temporary) and extends to all our majority owned business dealings and transactions in all countries in which we operate. Where we have a minority interest we will encourage the application of this policy amongst our business partners including contractors, suppliers and joint venture partners.

Policy

Abacus Lighting Ltd employees must not engage in bribery or any form of unethical inducement or payment including facilitation payments and 'kickbacks.' All employees are required to avoid any activities that might lead to, or suggest, a conflict of interest with the business of the Company. Employees must declare and inform the HSEQ Manager of any bribery or corruption incident using IIP 030 – Declaration Form which is available at O Drive: STANDARD FORMS.

All reports will be documented on a central register, which will be subject to periodic management/board review. Any reports raised will be investigated and, where necessary, reported to the appropriate enforcing authority. Abacus Lighting does not make direct or indirect contributions to political parties or charities to gain a business advantage.

Abacus Lighting upholds laws relevant to countering bribery and corruption in all the jurisdictions in which it operates, particularly laws that are directly relevant to specific business practices.

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Responsibilities

The Chairman has the primary responsibility for implementing this policy and for reporting periodically to the Board of Directors any breaches in conformity with the policy. The Chairman is familiar with the organisations operations and will establish appropriate responsibilities for compliance and procedure management. This should consider undertaking due diligence before commencing new business relationships and careful management of supply chains, formalising the organisations decision making processes and tightening financial controls.

Any unreported instance of bribery or corruption that is identified will immediately be dealt with through the organisations disciplinary and grievance procedures taking into consideration the magnitude of the infringement.

Training and communications

The organisation shall communicate this policy and relevant guidance to employees whose role performs services or are at risk of bribery across the organisation, through our established internal communication channels i.e. Company Rule Book, Integrated Management System. We will also, where appropriate, communicate this policy to our suppliers, contractors and business partners.

Recruitment of new employees and contracts of employment.

The organisation shall ensure that new employees are made aware of both the bribery and corruption policy and the gifts and hospitality policy at their employment induction.

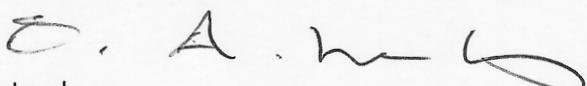
Monitoring and review

Abacus Lighting Ltd will periodically review the implementation of this policy in respect of its suitability, adequacy and effectiveness and make improvements as appropriate or from experience gained.

The board of directors will annually make an assessment of the appropriateness of the policy and disclose any material non-compliance to authoritative bodies on request.

Internal controls and audit

The organisation will establish feedback control mechanisms in order to maintain accurate records of all financial transactions. The internal control mechanism systems will be made available and subject to regular external audits to provide assurance that they are effective in countering bribery and corruption.



Steve Lamb
Chairman
Date: 05/01/2026

Signed in acceptance having read and understood the policy contents and requirements:

Print Name: S. A. Lamb Signature: Date...../...../.....