VIRTUE AUTOTURN LTD

Bribery & Corruption Policy

Overview

Virtue Autoturn Ltd is committed to conducting business ethically and with integrity within a free and fair market environment. The Company undertakes to comply with 'The Bribery Act 2010'.

The Company has a zero-tolerance policy towards any form of bribery. Bribery may take the form of a direct or indirect financial payment or incentive to encourage an individual or organisation to perform, or a reward for having already performed, their functions or activities improperly.

Any individual or organisation acting on behalf of the Company is strictly prohibited from offering, promising, giving, requesting, agreeing to receive, or accepting any bribes or incentive. Any proven breach of this policy by an employee will be treated as gross misconduct and will result in their dismissal. Any breach of this policy by an individual or organisation acting on behalf of the Company will result in an immediate termination of their contractual arrangements.

Employees and individuals/organisations acting on behalf of the Company are made aware that bribery is a criminal offence which may result in up to 10 years' imprisonment and an unlimited fine for both the individual and Company.

Supplier/Customer Entertainment, Hospitality and Gifts

The Company permits the use of appropriate entertainment, hospitality, gifts or promotional expenditure where it is used to acknowledge or build relationships with suppliers, customers or other organisations providing that it is arranged in good faith and not organised with the intention of influencing the impartiality of the individual or organisation. Any Company offered hospitality shall have been approved in advance by the CEO.

The Company does not condone under any circumstance's inducements leading to corruption, bribery, or behaviour detrimental to the business or its reputation.

An employee or individual/organisation representing the Company may not accept any gift, inducement or offer of services directly or indirectly without first obtaining agreement from the CEO. Disciplinary action may otherwise result.

The honest and appropriate intentions of the Company should be made absolutely clear in all entertainment and hospitality situations. Should any individual be challenged regarding the purpose of their hospitality this should be raised immediately with the CEO so that the Company can take the appropriate action to ensure clarity of the intention.

Notification of Concerns (Whistleblowing Procedure)

Observed or advised conduct which may be in breach of this policy must be reported immediately to the CEO under the Public Interest Disclosure (Whistleblowing) procedure. In particular the following should be reported:

- Any suspected or actual attempts to bribe or provide incentives;
- Any requests for unusual payments;
- Unusual or unsubstantiated expenses;
- Failure to follow normal financial practices, such as an absence of appropriate invoices;
- Business relationships with close family members, personal friends etc.
- Business activities in countries or with individuals who have a history of corruption.

In line with the Public Interest Disclosure (Whistleblowing) procedure reported concerns will be acknowledged in good faith without prejudice. A subsequent discovered failure to raise concerns will be considered a breach of trust and dealt with under the disciplinary procedure. Should any employee raise concerns which are subsequently found to be in any way malicious this will be dealt with under the Company's disciplinary process and may be treated as an act of gross misconduct.

Simon Binny, CEO, Issue 3, 1/8/2026



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