

Anti-Bribery & Corruption Policy Statement 2026

It is Bancroft Ltd ('the Company') policy to always conduct all our business activities in an honest and ethical manner. The Company is committed to implementing and enforcing effective systems to counter bribery and corruption and will uphold all laws relevant to countering bribery and corruption including the Bribery Act 2010.

We take a zero-tolerance approach to bribery and corruption and are committed to acting professionally, fairly and with integrity in all our business activities wherever we operate. This policy applies to all individuals working at all levels within the business including directors, senior managers, employees, contractors, agency workers and any other third parties providing services to us or for us.

A bribe is defined as a financial or other advantage offered or given to anyone to persuade them to or reward them for performing their duties improperly. It is a criminal offence to offer, promise, give, request, or accept any bribe. Individuals found guilty of doing so can be punished by up to ten years' imprisonment and/or a fine. All bribes are strictly prohibited.

Corruption is defined as the abuse of entrusted power or position for private gain.

The Company could be held liable for prosecution under The Bribery Act 2010, if any individual working for or providing services to the Company either makes or accepts a bribe as defined above.

Specifically, individuals must not:

- (a) Give or offer any payment, gift, hospitality, or other benefit in the expectation that a business advantage will be received in return, or to reward any business received
- (b) Accept any offer from a third party that they know, or suspect is made with the expectation that we will provide a business advantage for them or anyone else
- (c) Give or offer any payment (sometimes called a facilitation payment) to a government official in any country to facilitate or speed up a routine or necessary procedure
- (d) Threaten or retaliate against another person who has refused to offer a bribe or who has raised concerns about possible bribery or corruption.

Any employee who breaches this policy will face disciplinary action, which could result in their dismissal for gross misconduct. Any non-employee who breaches this policy may have their contract terminated with immediate effect.

This policy does not prohibit the giving or receiving of normal, proportionate, and appropriate hospitality, so long as the intention is to build relationships or network. A conflict of interest must not be created, and hospitality must not be given or received with the intention of securing or rewarding improper behavior.

Gifts must be of an appropriate type and value depending on the circumstances and taking account of the reason for the gift. Factors that should be considered when assessing gifts (wherever giving or receiving) include:

- (a) The intention behind the gift
- (b) The nature, value and timing of the gift
- (c) Whether the gift is given openly, rather than secretly
- (d) Whether advantages, favors or benefits are expected in exchange



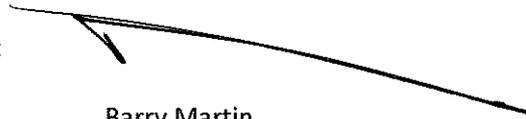
Gifts must not include cash or cash equivalents (such as vouchers) or be given in secret. Gifts must be given in the company's name, not an individual's name.

Individuals must declare and keep a written record of all hospitality or gifts given or received. All expenses relating to hospitality or expenses incurred to any third party must be submitted in accordance with our expenses procedure and specifically record the company, person, and reason for the expenditure.

All employees are encouraged to raise concerns about any issue or suspicion of malpractice or breach of this policy at the earliest stage. Employees will not suffer any detriment as a result of raising any genuine concerns.

This policy is not part of any contract of employment and does not create contractual rights or obligations. The policy will be reviewed as and when necessary, or at regular intervals no longer than months.

Signed:

A handwritten signature in black ink, appearing to read 'Barry Martin', written over a horizontal line.

Name: Barry Martin

Title: Chief Executive Officer

Date: 12th January 2026