

13th January 2026

## Anti-Bribery and Corruption Policy

### Policy Statement

Grestec Tiles Ltd is committed to conducting business ethically, responsibly, and with integrity. We operate a zerotolerance approach to bribery and corruption and comply fully with the UK Bribery Act 2010.

### Scope

This policy applies to all employees, directors, contractors, consultants, agents, and any third parties acting on behalf of Grestec Tiles Ltd.

### Definition of Bribery

Bribery involves offering, promising, giving, requesting, or accepting any advantage intended to induce improper performance of a function or activity.

### Prohibited Conduct

Grestec Tiles Ltd strictly prohibits offering or accepting bribes, facilitation payments, or anything of value intended to secure an improper business advantage.

### Gifts and Hospitality

Gifts and hospitality must be reasonable, proportionate, and transparent. The following thresholds apply:

- Up to £50: acceptable without approval
  - £51–£150: requires line manager approval
  - Above £150: requires senior management approval
- All gifts and hospitality must be recorded in a register.

### Facilitation Payments

Facilitation payments are strictly prohibited.

### Responsibilities

All individuals must act with integrity and report concerns. Management must ensure compliance and uphold ethical standards.

### Ministry of Justice Principles

Grestec Tiles Ltd follows the six principles: Proportionate Procedures, Top-Level Commitment, Risk Assessment, Due Diligence, Communication, and Monitoring.

### Record Keeping

Accurate financial records must be maintained. No false or misleading entries are permitted.

### Reporting Concerns

Concerns must be reported to management. Employees will not face retaliation for raising issues in good faith.

### Training

Relevant staff will receive training on anti-bribery requirements.

### Breaches of Policy

Breaches may result in disciplinary action, dismissal, termination of contracts, and potential legal consequences.

### Review

This policy will be reviewed regularly and updated as required.