

Bribery & Corruption Policy

1. Purpose

The purpose of this policy is to affirm **CIDB Solutions Ltd's** (“the Company”) commitment to conducting all business activities **ethically, transparently, and in compliance with the UK Bribery Act 2010**.

The Company has a zero-tolerance approach to bribery and corruption in any form and expects the same high standards from all employees, contractors, partners, and third parties associated with its operations.

2. Scope

This policy applies to all **directors, employees, consultants, contractors, and representatives** of CIDB Solutions Ltd, across all regions and levels of the business.

It covers all professional dealings with clients, suppliers, regulators, and other stakeholders — whether conducted in person, digitally, or through remote interactions.

3. Policy Statement

CIDB Solutions Ltd prohibits the offering, giving, solicitation, or acceptance of any form of **bribe, kickback, or improper advantage**.

This includes cash payments, gifts, entertainment, discounts, employment opportunities, or any other benefit that could influence or appear to influence business decisions.

The Company is committed to maintaining **honesty, integrity, and fairness** in every transaction and will act decisively against any form of unethical conduct.

4. Definitions

- **Bribe:** Anything of value offered, promised, or given to improperly influence a business decision.
 - **Corruption:** Abuse of entrusted power for personal or corporate gain.
 - **Facilitation Payments:** Unofficial payments made to expedite routine government actions — **strictly prohibited** under this policy.
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5. Prohibited Conduct

Under this policy, employees and associates must **not**:

- Offer or accept gifts or payments intended to gain business advantage.
 - Make facilitation payments to officials, clients, or intermediaries.
 - Provide or accept any benefit that could create a conflict of interest.
 - Manipulate financial records to conceal bribery or improper transactions.
 - Engage in corrupt behaviour, whether direct or through third parties.
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6. Gifts, Hospitality, and Entertainment

Reasonable hospitality or promotional gifts may be accepted only if they are:

- **Modest in value** and not intended to influence decisions.
- **In line with local business practice.**
- **Approved by management** prior to acceptance or offer.

All gifts and hospitality offered or received must be **recorded in the Gifts & Hospitality Register** maintained by the Compliance Officer.

7. Due Diligence and Third Parties

Before engaging with any client, supplier, or subcontractor, CIDB Solutions Ltd performs due diligence to ensure that third parties share the same ethical standards.

This includes **AML verification, beneficial ownership checks**, and a review of any past compliance issues or legal violations.

Contracts must include **anti-bribery clauses** requiring adherence to this policy.

8. Reporting Concerns

All employees and contractors are required to report any suspicion of bribery, corruption, or unethical behaviour to the **Compliance Officer** or **Money Laundering Reporting Officer (MLRO)** immediately. Reports will be investigated confidentially and without retaliation.

Anonymous reporting channels are available to protect whistleblowers under the **Public Interest Disclosure Act 1998**.

9. Record Keeping

All transactions, expenses, and client engagements must be accurately recorded in the Company's accounting and CRM systems.

No undisclosed or unrecorded accounts, payments, or funds may be maintained.

10. Breach of Policy

Any employee or contractor found in violation of this policy will face **disciplinary action**, which may include dismissal and potential **legal prosecution**.

CIDB Solutions Ltd reserves the right to terminate relationships with any third party that breaches this policy.

11. Roles & Responsibilities

- **Directors:** Ensure this policy is implemented, monitored, and communicated firm-wide.
 - **Compliance Officer / MLRO:** Oversees compliance with anti-bribery controls and investigates all reported cases.
 - **All Employees:** Must read, understand, and comply with this policy at all times.
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12. Policy Review

This policy is reviewed annually, or sooner if there are changes in legislation, operations, or regulatory guidance.

Last Review Date: 15/09/2025

Next Review Due: 15/09/2026

13. Approval

This policy has been adopted by the Board of Directors of CIDB SOLUTIONS LTD.

Date: 15/09/2025

Signed: Director/MLRO: Cozma Ioana Cristina

Cozma Ioana Cristina

Date: 15/09/2025

Signed: Director: Dan Butnarescu

Dan Butnarescu