

ANTI - CORRUPTION, FRAUD AND BRIBERY POLICY

Capital Sky Ltd is committed to conducting all of its business in an honest, ethical, and professional manner and has a zero-tolerance approach towards bribery, corruption, fraud, and any form of dishonest or unethical conduct in its business activities and transactions.

Capital Sky Ltd will uphold all laws relevant to countering bribery, fraud, corruption, and anti-competitive behaviour in all jurisdictions in which it operates. Regardless of location, all employees, subcontractors, agents, and persons acting on behalf of Capital Sky Ltd must comply with UK legislation, including the requirements of the [Bribery Act 2010](#), the [Fraud Act 2006](#), and the [Competition Act 1998](#).

Bribery and corruption are criminal offences punishable by imprisonment, unlimited fines, exclusion from public and private contract opportunities, and serious reputational damage. Capital Sky Ltd may also be liable under the [Bribery Act 2010](#) if a person associated with the company is found to have engaged in bribery on its behalf and the company is unable to demonstrate that adequate procedures were in place to prevent such conduct.

Capital Sky Ltd therefore takes its legal and ethical responsibilities seriously and is committed to maintaining effective systems, controls, and procedures to prevent bribery, fraud, corruption, and malpractice throughout its operations and supply chain.

Any allegation that an employee, subcontractor, supplier, or person acting on behalf of Capital Sky Ltd has acted illegally or inconsistently with this Policy will be treated seriously. Disciplinary action, up to and including dismissal, may result. Where criminal activity is suspected, the police or other appropriate enforcement authorities may be informed.

OBJECTIVES OF THE POLICY

The aims of this Policy are to:

- Promote a culture of honesty, integrity, transparency, accountability, and professionalism.
- Set out Capital Sky Ltd's responsibilities, and the responsibilities of those working for or on behalf of the company, in observing and upholding the company's position on bribery, fraud, corruption, and anti-competitive behaviour.
- Provide information and guidance to employees and associated parties on how to recognise, avoid, report, and address bribery, fraud, corruption, and unethical business practices.
- Support effective governance, ethical procurement, and responsible supply chain management throughout the organisation.

APPLICATION OF THE POLICY

This Policy applies to all employees of Capital Sky Ltd and to any third party acting on its behalf, including permanent and fixed-term employees, consultants, subcontractors, agency workers, temporary staff, trainees, interns, suppliers, agents, and any other associated persons, regardless of location.

Capital Sky Ltd will communicate this Policy to relevant subcontractors, suppliers, and business partners through procurement, onboarding, contractual arrangements, and management processes.

BRIBERY

A bribe is an inducement, reward, payment, advantage, or benefit offered, promised, requested, or received with the intention of influencing behaviour or securing an improper commercial, contractual, regulatory, or personal advantage.

The advantage sought or inducement offered does not need to be financial in nature and may include gifts, hospitality, preferential treatment, services, or other benefits.

GIFTS AND HOSPITALITY

Any gifts or hospitality given or received must be proportionate, reasonable, transparent, lawful, and for legitimate business purposes only.

There must never be any explicit or implicit intention to improperly influence business decisions or gain an unfair advantage.

WHAT IS NOT ACCEPTABLE?

It is not acceptable for any employee or person acting on behalf of Capital Sky Ltd to:

- Give, promise, offer, request, or accept a payment, gift, hospitality, or advantage with the expectation of obtaining or rewarding improper business advantage.
- Offer payments or incentives to government officials, regulators, clients, or other parties to facilitate or expedite routine procedures.
- Accept gifts, hospitality, payments, or other benefits where there is knowledge or suspicion that they are intended to improperly influence business decisions.
- Engage in fraudulent activity, false accounting, deliberate misrepresentation, or misuse of company funds or assets.
- Threaten or disadvantage any individual who refuses to engage in bribery or who raises concerns in good faith under this Policy.
- Engage in any activity that may lead to a breach of this Policy or applicable legislation.

Capital Sky Ltd will only make charitable donations or sponsorship arrangements that are lawful, ethical, transparent, and approved in advance by the Managing Director.

FRAUD

Fraud may include theft, false accounting, deliberate falsification of records, misrepresentation, abuse of position, concealment of information, or misuse of company assets or finances.

Capital Sky Ltd recognises the potential risks of:

- External fraud committed by third parties.
- Internal fraud committed by employees or management.
- Collusion between employees, subcontractors, suppliers, or other associated parties.

Capital Sky Ltd is committed to implementing appropriate controls, monitoring, and reporting arrangements to minimise the risk of fraud and malpractice.

Any suspected fraud, attempted fraud, or financial irregularity will be investigated promptly and thoroughly. Disciplinary action may include dismissal, recovery of losses, termination of contracts, and referral to law enforcement agencies where appropriate.

RESPONSIBILITIES

Ultimate responsibility for this Policy rests with the Managing Director. Senior management are responsible for ensuring that this Policy is effectively implemented, monitored, and communicated throughout the organisation.

The prevention, detection, and reporting of bribery, corruption, fraud, and anti-competitive behaviour is the responsibility of everyone working for or on behalf of Capital Sky Ltd.

All employees and associated persons must:

- Act honestly, ethically, and professionally at all times.
- Avoid any activity that may lead to or suggest a breach of this Policy.
- Report concerns, suspicions, or breaches promptly through the appropriate reporting channels.
- Cooperate fully with investigations and audits where required.

RECORD KEEPING

Capital Sky Ltd will maintain accurate financial records and appropriate internal controls to demonstrate the legitimate business purpose of all payments, transactions, hospitality, and expenditure.

All hospitality, gifts, expenses, procurement records, invoices, delivery records, and associated documentation must be accurately recorded, authorised, and retained in accordance with company procedures and applicable legal requirements.

No off-book accounts, undisclosed payments, falsified records, or misleading documentation will be permitted.

All records of delivery must be signed by an authorised representative on site.

HOW TO RAISE A CONCERN

Employees and associated persons are encouraged to raise concerns regarding suspected bribery, fraud, corruption, unethical behaviour, malpractice, or breaches of competition law at the earliest possible opportunity.

Concerns should initially be raised with a line manager or through the company's Whistleblowing arrangements.

Capital Sky Ltd will take all reasonable steps to protect the confidentiality of individuals raising concerns in good faith.

PROTECTION

Capital Sky Ltd is committed to ensuring that no individual suffers detrimental treatment as a result of:

- Refusing to take part in bribery, corruption, fraud, or anti-competitive conduct.
- Reporting concerns or suspicions in good faith.
- Assisting in investigations relating to suspected misconduct.

Detrimental treatment may include dismissal, disciplinary action, threats, discrimination, victimisation, or any other unfavourable treatment.

Any retaliatory behaviour will be treated as a serious disciplinary matter.

ORGANISATIONAL PROCESSES FOR CONTROLLING FRAUD AND MALPRACTICE

Capital Sky Ltd adopts a proactive approach to preventing fraud, bribery, corruption, and malpractice through the following arrangements:

- A Code of Conduct is implemented through company management procedures and communicated to all personnel.
- Internal control procedures are maintained to protect company assets and prevent fraud, misuse, inappropriate reporting, or unauthorised transactions.
- Appropriate segregation of duties, authorisation controls, financial reconciliation, and management oversight arrangements are implemented.
- Anti-bribery and fraud awareness training is provided to relevant personnel.
- A Whistleblowing Policy is maintained to allow confidential reporting of concerns without fear of retaliation.
- Regular internal reviews, audits, and monitoring activities are undertaken to assess the effectiveness of controls and identify areas for improvement.
- Subcontractor and supplier approval processes are implemented to support ethical procurement and responsible supply chain management.
- Records and documentation are subject to monitoring and verification processes to ensure transparency, accuracy, and accountability.

COMPLIANCE WITH COMPETITION LAW

Capital Sky Ltd operates in accordance with the requirements of the Competition Act 1998 and is committed to fair competition and ethical business practices.

Employees and associated persons must not:

- Agree prices, pricing structures, or commercial terms with competitors.
- Share commercially sensitive information improperly.
- Allocate markets, territories, clients, or contracts with competitors.
- Engage in bid-rigging, collusion, or anti-competitive practices.
- Discriminate unfairly between customers without legitimate commercial justification.

Capital Sky Ltd recognises that breaches of competition law may result in significant penalties, criminal sanctions, director disqualification, reputational damage, and civil claims.

Where guidance is required regarding competition law matters, advice may be sought from the Competition and Markets Authority (CMA) or appropriate legal advisors.

ARRANGEMENTS TO DETECT AND AVOID ANTI-COMPETITIVE BEHAVIOUR

The prevention, detection, and reporting of suspected anti-competitive behaviour is the responsibility of all employees and associated persons.

Any concerns regarding potential breaches of competition law should be reported through the company's Whistleblowing procedures or management reporting channels.

No employee will suffer adverse treatment for refusing to engage in anti-competitive behaviour or for reporting concerns in good faith.

MONITORING AND REVIEW

The Managing Director will monitor the effectiveness and implementation of this Policy and will review its suitability, adequacy, and effectiveness at regular intervals and at least annually.

Internal controls, procedures, audits, and management reviews will be used to assess ongoing compliance and identify opportunities for continual improvement.

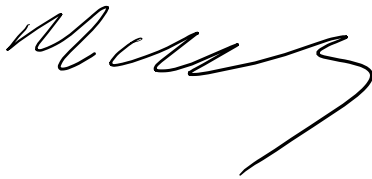
This Policy does not form part of any employee's contract of employment and may be amended at any time to reflect changes in legislation, business activities, organisational risks, or industry best practice.

Name: Martin Maloney

Position: Chief Executive Officer

Dated: 15/05/2026

Signature:



Latest Review Date: 15/05/2027