

## Bribery & Anti-Corruption Statement

### Introduction

Scottish Woodlands Ltd is committed to conducting all business and relationships to the highest ethical standards, free from corruption or bribery in any form, whether carried out directly or through partners or associates.

Before business is conducted, Scottish Woodlands will undertake appropriate risk assessments and due diligence of potential customers or individuals who wish to do work with the Company. We are always committed to ethical conduct. Corruption, bribery and facilitation payments are completely unacceptable and will not be tolerated. Directors and Senior management are fully committed to implementing effective measures to prevent, monitor and eliminate bribery throughout our supply chain, ensuring that our standards are upheld in every part of our operations.

### Bribery Act 2010

Scottish Woodlands is committed to complying with the Bribery Act 2010 in its business activities wherever conducted including UK and overseas. A bribe is a financial or reward offered, promised, or provided to gain any commercial, contractual, regulatory, or personal advantage, it is the:

- intention of inducing or rewarding improper performance of a function or activity; or
- knowledge or belief that accepting such an advantage would constitute the improper performance of such a function or activity.

Employees are expected to carry out duties with honesty, impartiality, and in a manner consistent with the trust placed in them.

A criminal offence will be committed under the Bribery Act 2010 if:

- an employee or associated person acting for, or on behalf of, the Company offers, promises, requests, gives, agrees or receives bribe; or
- an employee offers, promises, or gives a bribe to a foreign public official to influence their actions in office in the performance of their duties.

### What is prohibited

The Bribery Act 2010 prohibits individuals from bribing others or being bribed themselves. It also prohibits the bribing of foreign public officials. The Company prohibits employees or associated persons from offering, promising, giving, soliciting or accepting any bribe.

A bribe can be cash, a gift, or any inducement involving any person, public or private company, government official, political party, regardless of whether this takes place in the UK or overseas. The bribe might be made to ensure that a person or company improperly performs duties or functions (for example, by not acting impartially or in good faith or in accordance with their position of trust) to gain any commercial, contractual or regulatory advantage for the Company in either obtaining or maintaining Company business, or to gain any personal advantage, financial or otherwise, for the individual or anyone connected with the individual.

This prohibition also applies to indirect contributions, payments or gifts made in any manner as an inducement or reward for improper performance, for example through consultants, contractors or sub-

## Bribery & Anti-Corruption Statement

contractors, agents or sub-agents, sponsors or sub-sponsors, joint-venture partners, advisors, customers, suppliers or other third parties.

### Payments and Gifts

Our policy is to deal with customers, suppliers, and government agencies in an open and honest manner, free from influence or any obligation from gifts, meals, entertainment, or other favours of value. The Company permits corporate entertainment, gifts, hospitality, and promotional expenditure only when they are undertaken in:

- the purpose of establishing or maintaining good business relationships;
- to improve the image and reputation of the Company; or
- to present the Company's services effectively;

and provided that they are:

- arranged in good faith, and
- not offered, promised, or accepted to secure an advantage for the Company or any of its employees or associated persons or to influence the impartiality of the recipient.

The Company will authorise only reasonable, appropriate, and proportionate entertainment and promotional expenditure.

### Reporting suspected bribery and process

Scottish Woodlands relies on its employees and associated persons to uphold the highest standards of ethical conduct and to remain vigilant in preventing, detecting, and reporting bribery.

If an employee or associated person suspects or becomes aware of any attempted bribery, they must report it as soon as possible to their line manager, the human resources department or some other member of Scottish Woodlands senior management team.

Any such reports will be thoroughly and promptly investigated in the strictest confidence. Employees and associated persons must assist with bribery investigations and follow the whistleblowing policy, with the appropriate protections.

The Company will fully investigate all instances of alleged or suspected bribery. Employees suspected of bribery may be suspended from their duties while the investigation is being carried out. The Company will apply the Disciplinary procedure, and any breaches may result in disciplinary action up to and including dismissal. The Company may terminate the contracts of any associated persons, including consultants or other workers who act for, or on behalf of, the Company who are found to have breached this policy.

Scottish Woodlands may also report any matter to the relevant authorities, including the Director of Public Prosecutions, Serious Fraud Office, Revenue and Customs Prosecutions Office and the police. The Company will provide all necessary assistance to the relevant authorities in any subsequent prosecution.

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### Compliance and Review and training

Scottish Woodlands will regularly review this policy. We expect the Policy to be followed by all our employees and associated persons. Anyone doing business with Scottish Woodlands, such as suppliers and partners, to comply with the spirit and intent of the code.

If an employee or associated person is unsure whether an action may constitute bribery or has any questions about bribery or anti-corruption, they must seek advice from HR or the relevant Regional Manager/Director.

This Statement can be read in conjunction with IMS 8.02, which can be obtained from the HR Department.

We treat this subject very seriously and underline the commitment that all Directors and staff have to this end.



**Ian Robinson**  
**April 2025**