	Collicutt Energy Services	Doc. No:	CES-1001-01
		Initial Issue Date:	February 2026
Anti-Bribery and Corruption (ABC) Policy		Review Date:	2 Yrs
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Owner: Director of HR	Authority: CEO	Issuing Dept.:	HR

1. Purpose

Collicutt Energy Services (CES) is committed to conducting all business activities in an honest, ethical, and transparent manner. The company maintains a zero-tolerance approach to bribery and corruption and complies with all applicable anti-bribery and corruption laws and regulations.

This policy supports **Collicutt Code of Conduct Policy** (HR-P022) and **Procurement Policy** (CES-1000-01). Together, these documents establish consistent expectations for ethical behavior across all business relationships and ensure that decisions are made based on merit, fairness, and lawful practice.

2. Scope

This policy applies to the Collicutt Group, which includes Collicutt Energy Services, its employees, contractors, consultants, agents, and any parties acting on its behalf. It also extends to third parties representing the Collicutt Group, including suppliers, distributors, and intermediaries, across all jurisdictions and regardless of local customs or practices.

3. Definitions

Bribery: Offering, giving, receiving, or soliciting anything of value to improperly influence a decision or gain a business advantage - *All forms of bribery are strictly prohibited.*

Corruption: Abuse of entrusted power for private gain, including facilitation payments, extortion, and conflicts of interest - *All forms of corruption are strictly prohibited.*

Kickbacks: Return of a portion of payments as a reward for favorable treatment - *All kickbacks are strictly prohibited.*

4. Policy Statement


The Collicutt Group does not offer, give, request, or accept bribes in any form. The Collicutt Group prohibits facilitation payments and any unofficial or improper payments intended to influence decisions or expedite actions, regardless of local custom. Political contributions made to gain a business advantage are not permitted. Charitable donations and sponsorships are only allowed when transparent, properly approved, and not used to disguise bribery. The Collicutt Group maintains accurate and complete records of all financial transactions.

5. Gifts, Hospitality, and Entertainment

Reasonable, proportionate, and transparent gifts, hospitality, or entertainment intended to support legitimate business relationships are permitted. Gifts, hospitality, or entertainment with a value exceeding CAD \$150 (or local equivalent) must not be accepted without prior disclosure to and discussion with the employee's manager.

6. Due Diligence on Third Parties

Collicutt Group takes a risk-based approach to managing relationships with third parties. While comprehensive due-diligence processes may evolve over time, the company will continue to

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exercise sound judgment in selecting and managing suppliers, contractors, and agents. All third parties are required to comply with the principles of this policy or maintain equivalent anti-bribery and corruption standards. This obligation will be reflected in contractual agreements, terms and conditions, or other appropriate communications.

7. Roles and Responsibilities

Employees are required to comply with this policy, report any concerns, and avoid conflicts of interest. Managers are accountable for fostering a culture of compliance within their teams and are responsible for overseeing training, monitoring, audits, and investigations.

8. Reporting & Concerns

Employees are encouraged to report any suspicions of bribery or corruption without fear of retaliation. Reports may be submitted confidentially via [Employee Feedback](#) form, or other designated internal reporting channels. CES will investigate all allegations promptly and with strict confidentiality.

9. Training & Awareness

Mandatory training is provided to all employees through onboarding and established training programs, including applicable policies, procedures, and sub-policies.

Employees are required to complete initial and periodic renewal training in accordance with system-defined review cycles to reinforce awareness of responsibilities, risks, and compliance obligations.

10. Financial Controls & Monitoring

All financial records must accurately reflect the Company's transactions, with no off-the-books accounts permitted under any circumstances. Senior Management will maintain oversight of financial controls and may conduct periodic, risk-based reviews or assessments to monitor compliance with this policy.

11. Consequences of Non-Compliance

Any breach of this policy may result in disciplinary action, up to and including termination of employment, in accordance with the Progressive Discipline Policy (HR-P021). Individuals may also be held personally liable under applicable civil or criminal laws. Furthermore, CES reserves the right to terminate contracts with third parties found to be engaged in bribery or corruption.

Collicutt Energy reserves the right to amend this policy. Such determination will be at the sole and absolute discretion of the Company.