

Hello Brynk colleague or partner,

Brynk is an ambitious startup that is focused on providing solutions for corporates and businesses on their ESG and Net Zero journeys. It is imperative that Brynk maintains the highest standards in relation to best practice and legal commitment across all of its operations. As a pending B-Corp, Brynk takes its commitments very seriously. Brynk supports tree planting organisations in the developing world who score more poorly on the Transparency International Corruption Perceptions Index. This highlights the criticality to the reputation of Brynk, its customers and suppliers and for doing the right thing. It's mandatory that all Brynk colleagues are familiar with all policies including the Brynk Anti Bribery and Corruption Policy. All key policies are shared at the end of the calendar year to all colleagues for refresh and sign-off. For new joiners these policies are shared in the onboarding process. If you have any questions, I'm always available to discuss and to provide further guidance.

Many thanks,

Luke Evans - Founder & CEO
luke@brynk.eco
0044792028344

Anti-Bribery & Corruption Policy

1 Introduction

1.1 Brynk is committed to fostering and maintaining a culture of ethics, integrity and compliance and has a zero-tolerance policy for all bribery and corruption, in whatever form, anywhere in the world.

1.2 We are committed to conducting our operations and activities in compliance with the letter and the spirit of all anti-corruption laws and regulations to which we are subject, including, but not limited to, the UK Bribery Act 2010, the U.S. Foreign Corrupt Practices Act 1977 and all similar laws that apply in the countries in which we operate (collectively, "Applicable Anti-Corruption Laws").

2 Application

2.1 This Policy applies to all Brynk operations and all Brynk directors, officers, and employees worldwide (collectively, "Brynk Personnel"), including all Brynk subsidiaries, affiliates and companies in which Brynk has a 50% or greater ownership or management control (even if Brynk is only a part owner or joint venture partner). For simplicity, all of these companies are collectively referred to as "Brynk" throughout this policy. There are currently no Brynk subsidiaries. Brynk Limited - Company #Registration #12239632, Companies House - England & Wales.

2.2 It is important to note that, under the Applicable Anti-Corruption Laws, Brynk can be held liable for failing to prevent acts of bribery by anyone who performs services for or on our behalf ("Associated Persons"), even if Brynk had no knowledge of or did not participate in the relevant conduct.

2.3 Brynk therefore also requires all Associated Persons (e.g., employees, distributors, agents, contractors, subcontractors, consultants, representatives, intermediaries, joint venture partners, and any other third parties associated with Brynk or any of its subsidiaries or who conduct business on Brynk's behalf) to comply with this Policy. Brynk Personnel and Associated Persons may be required to complete certifications of compliance with Applicable Anti-Corruption Laws and this Policy.

3 Improper Payments

3.1 This Policy prohibits Brynk Personnel and Associated Persons from offering, making, receiving or agreeing to receive Improper Payments in connection with or on behalf of Brynk or any of its subsidiaries or affiliated businesses. For the purposes of this Policy, the term "Improper Payments" includes a broad range of bribes, facilitation payments, kickbacks and other corrupt payments, gifts or other advantages of any value (which do not need to be financial) offered or given in

order to improperly influence some decision affecting Brynk's business. This might be to obtain an improper advantage, to induce or reward improper performance of a business or government function, for the personal gain of an individual, or where the payment or advantage itself is improper.

4 Types of Improper Payments

4.1 Improper Payments can include (but are not limited to):

- 4.1.1 cash;
- 4.1.2 cash equivalents (such as gift cards or prepaid charge cards);
- 4.1.3 gifts;
- 4.1.4 entertainment, meals and travel;
- 4.1.5 hospitality in excess of what a customer would normally be entitled to as part of a 'VIP' or equivalent programme;
- 4.1.6 in-kind contributions and/or services;
- 4.1.7 business, employment, or investment opportunities;
- 4.1.8 uncompensated or discounted use of Brynk products, services, facilities, equipment or property;
- 4.1.9 donations or contributions, including the uncompensated or discounted supply of tangible goods (including scraps or salvage goods);
- 4.1.10 payment of medical expenses;
- 4.1.11 assistance to or support for family members and friends;
- 4.1.12 kickbacks in respect of sales, commissions, new business, M&A opportunities or any other financial benefit or advantage outside of formal compensation arrangements for any Brynk Personnel or Associated Persons;
- 4.1.13 unwarranted levels of rebates or excessive levels of commissions;
- 4.1.14 inappropriate charitable contributions (even to legitimate charitable organisations);
- 4.1.15 political contributions; and
- 4.1.16 other benefits or advantages.

Note that Improper Payments are not subject to any minimum value.

5 Prohibition on Improper Payments

5.1 No Brynk Personnel or Associated Persons may offer, promise, give or receive any bribes or Improper Payments to anyone (including Public Officials, their Close Family Members and their Known Close Associates, all as defined below) in connection with their work for or relationship with Brynk at any time, for any reason. No Brynk Personnel or Associated Persons should ever ask anyone else to engage in bribery or make an Improper Payment on Brynk's behalf.

5.2 No Brynk Personnel or Associated Persons may ever:

5.2.1 Offer, promise, pay, or authorise an offer or payment of money or anything of value to any person or entity, directly or indirectly, which is:

5.2.1.1 intended to improperly influence any action (or failure to act) or decision in the recipient's official capacity or in violation of the recipient's duty;

5.2.1.2 intended to improperly induce the recipient to use their influence to affect any act or decision of the entity involved;

5.2.1.3 intended to improperly secure any improper advantage or to assist Brynk in obtaining or retaining business; or

5.2.1.4 intended as gratuity for the recipient having made a decision or acted in a way that benefited Brynk improperly.

5.2.2 Request or accept any money or item of value or other benefit, directly or indirectly, which is:

5.2.2.1 intended to improperly influence the recipient's judgement or conduct, whether to take an action, fail to act, or to use his or her influence in their job responsibilities; or

5.2.2.2 intended as gratuity for having made a decision or acted in a way that benefited improperly the person or entity giving the item of value to the recipient.

5.3 These prohibitions are described in more detail in the following sections.

6 Public Officials Definitions

The purposes of this Policy, “Public Official” means:

- 6.1.1** any officer or employee of any national, regional, local or other government or any department, agency, or instrumentality of a government, including any elected or appointed official, in any branch (executive, legislative, or judiciary);
- 6.1.2** any officer or employee of a company or enterprise owned or controlled by a government, or performing a government function;
- 6.1.3** any officer or employee of a public or state-sponsored university or research organisation;
- 6.1.4** any political party, political party official or candidate for public office at any level;
- 6.1.5** any officer or employee of a public international organisation (e.g., the World Bank, the United Nations, or the International Monetary Fund);
- 6.1.6** any member of a royal family or member of the military;
- 6.1.7** any individual acting in an official capacity for or on behalf of any of the above categories (whether paid or unpaid); and
- 6.1.8** any individual otherwise categorised as a Public Official under applicable local laws or Brynk policies.

6.2 For the purposes of this Policy, the term “Close Family Member” includes any spouse, partner, parent, grandparent, sibling, child, grandchild, niece, nephew, aunt, uncle, or cousin, whether through blood or marriage; including those of the Public Official’s spouse and/or partner; and any other individual that lives in the same house as the Public Official.

6.3 For the purposes of this Policy, the term “Known Close Associate” of a Public Official means (i) an individual known to have joint beneficial ownership of a legal entity or a legal arrangement or any other close business relations with a Public Official; or (ii) an

individual who has sole beneficial ownership of a legal entity or a legal arrangement which is known to have been set up for the benefit of a Public Official. Prohibition on Improper Payments to Public Officials, their Close Family Members or Known Close Associates.

6.4 All Brynk Personnel and Associated Persons are prohibited from giving, promising, offering, or authorising, directly or indirectly, An Improper Payment to a Public Official, or to a Close Family Member or Known Close Associate of a Public Official, or to any other person at the request of the Public Official or with the Public Official’s consent or acquiescence.

6.5 Brynk also prohibits any Improper Payment, promise, offer, or authorisation of the giving of an Improper Payment to anyone while knowing it will be given to or shared with a Public Official, Close Family Member of a Public Official, or other person designated by a Public Official, their Close Family Member or Known Close Associate.

7 Prohibition on Commercial Bribery

7.1 Brynk Personnel and Associated Persons are prohibited from giving, promising, offering, or authorising, directly or indirectly, any Improper Payment, including any bribe, kickback, or payoff, to a supplier, customer, or other third party to improperly influence the actions of another party to secure an inappropriate advantage from his or her employer’s or principal’s commercial conduct. This can be done by offering or providing a benefit to someone without the knowledge of that person’s employer or principal.

8 Prohibited Receipt of Improper Payments

8.1 No Brynk Personnel or Associated Persons employed by or affiliated with Brynk may solicit, request, agree to receive, or accept, directly or indirectly, any financial or other advantage (colloquially referred to as a ‘kickback’) or anything of value intended to induce or reward the improper performance of their business duties or responsibilities.

9 Political Contributions

9.1 Brynk is a politically neutral company, and does not make political contributions of any kind, anywhere in the world. No Brynk Personnel should ever make, or purport to make, a political contribution, on behalf of Brynk or any Brynk group company, anywhere in the world.

9.2 Brynk Personnel are naturally free to be politically active and make political contributions in a personal capacity and from their own funds. When making political contributions in a personal capacity, Brynk Personnel must never allow the recipient of the funds to form the impression or otherwise perceive that the contribution is actually being made on behalf of Brynk, or as an inducement or reward for any action or matter which might stand to benefit Brynk in any way.

10 Charitable Contributions

10.1 Brynk makes charitable donations as a fundamental tenet of its business model for the purpose of planting and managing trees. Charitable donations must never be made in order to induce or reward someone for doing something improper.

11 Prohibition on "Facilitation Payments"

11.1 "Facilitation Payments" are generally defined as payments made to a Public Official to encourage or speed up the performance of an existing duty or obligation. Facilitation Payments are illegal under most Applicable Anti-Corruption Laws and are prohibited by Brynk.

12 Gifts & Hospitality

12.1 Hospitality (also referred to as 'entertainment'), promotional and other business expenditure which seeks to improve the image of Brynk, present our products and services, or establish cordial relations is recognised as an

established and an important part of business at Brynk.

12.2 As such, this Policy does not prohibit normal and appropriate hospitality (given and received) to or from third parties.

12.3 Two exceptions to this rule are as follows:

12.3.1 Gifts and hospitality may never be offered or accepted during a tender process or negotiation, if it might impact, or appear to impact, the outcome of that negotiation.

12.3.2 Brynk does not permit the offering of gifts or hospitality to any Public Official, other than in exceptional circumstances and subject to sign off from the Chief Governance Officer, the General Counsel, or the Group Legal Director. Subject to the above, gifts and hospitality may be given and received provided that the following requirements are met:

12.3.21 Made for the right reason: Gifts or hospitality must be given clearly as an act of appreciation;

12.3.22 No obligation: The gift or hospitality does not place the recipient under any obligation. In particular, the gift must not be made with the intention of influencing a third party to obtain or retain business or a business advantage, or to reward the provision or retention of business or a business advantage, or in explicit or implicit exchange for favours or benefits;

12.3.23 No expectations: the expectations of the giver and recipient should be the same;

12.3.24 Made openly: if a gift or hospitality is offered or given secretly or in an undocumented way, then its purpose will be open to question. Such a gift or hospitality would almost certainly be in violation of this Policy;

12.3.25 Reasonable value: the size of the gift is small and the value of the hospitality accords with general business practice and is appropriate for the jurisdiction in question;

12.3.26 Appropriate: the nature of the gift or hospitality is appropriate to the relationship, accords with general business practice and is appropriate in the circumstances. For example, in the UK, it is customary for small gifts to be given at Christmas time;

12.3.27 Legal: the gift or hospitality is compliant with relevant laws or regulations;

12.3.28 Conforms to the recipient's rules: the gift or hospitality meet the rules or code of conduct of the recipient's organisation;

12.3.29 Infrequent: this is not a regular event between the giver and the recipient. Gifts that are repetitive (no matter how small) may be perceived to be an attempt to create an obligation to the giver and are therefore inappropriate to give or receive;

12.3.30 Documented/reported: the gift and hospitality must be accurately recorded and reported in accordance with internal processes;

12.3.31 Cash: it does not include cash or a cash equivalent (e.g. gift certificates or vouchers); and

12.3.32 Public officials: gifts must not be offered to, or accepted from, government officials or representatives, or politicians or political parties, without the prior approval of the Chief Governance Officer, the General Counsel or the Group Legal Director.

12.4 All gifts and hospitality given by our business must be given in Brynk's name.

12.5 The test that should be applied in all cases is whether in all the circumstances the gift or hospitality is reasonable and justifiable. The intention behind the gift must always be considered.

12.6 Gifts or hospitality should never affect (or appear to affect) impartial decision-making, which should instead always be based on factors such as quality, value, experience, skills and service.

12.7 Where possible, Brynk Personnel are required to first obtain their manager's permission before accepting or giving any gifts or hospitality. This will then be declared to the company secretarial team who will record it in Brynk's gifts and hospitality register. Where it is not possible or practical to obtain permission in advance, Brynk Personnel should notify their manager as soon as reasonably practicable after. This might include situations where hospitality is offered or received in unplanned circumstances, for example if a supplier spontaneously invites you to join them for lunch at the end of a business meeting, and you are therefore unable to seek approval for this in advance.

12.8 To declare a gift or hospitality you must email Luke@brynk.eco and include the following information:

12.9 When receiving a gift or hospitality:

12.9.1 the name of the person or company providing the gift or hospitality;

12.9.2 a description of what is being received;

12.9.3 approximate value;

12.9.4 Brynk recipients;

12.9.5 reason for the gift or hospitality; and

12.9.6 confirmation of our current commercial relationship with the person or company.

12.10 When giving a gift or offering hospitality:

12.10.1 the name of the person or company receiving the gift or hospitality;

12.10.2 a description of what is being offered or given;

12.10.3 approximate value;

12.10.4 Brynk Business Unit and approver;

12.10.5 reason for the gift or hospitality;

12.10.6 confirmation of our current commercial relationship with the person or company; and

12.10.7 internal approver.

12.11 Failure to make a declaration under this policy by any Brynk officer, director or employee may result in disciplinary action.

13 'Health & Safety Payments'

13.1 In very rare circumstances, a member of Brynk Personnel may consider it necessary to make a payment to a Public Official to avoid imminent danger (such as a threat to personal health, safety or freedom) and may not be able to obtain pre-approval. Such a payment may not constitute a Facilitation Payment, but a payment made in response to duress where, in the best judgment of the person making the payment at the time, such payment was required to be made in order to remove or mitigate a threat or risk of imminent physical harm to him, her, his/her family member or colleague, or to the detention of any of those persons.

13.2 If such a payment is made, the person who made the payment should contact the Chief Executive Officer - Luke Evans as soon as possible for further direction. Where possible, Brynk Personnel should actively seek to avoid the need to make any such health and safety payment. It is the responsibility of Brynk Personnel to ensure they

have complied with all applicable laws, maintain any required documentation and meet health, safety, and immigration requirements, to reduce the risk of being detained or subjected to potential physical harm. If any such payments are made, full justification for making the payment must be supplied. Any person failing to do so, or to seek guidance as soon as possible as stipulated above, may be subject to disciplinary proceedings, including dismissal.

14 Record Keeping

14.1 Many of the Applicable Anti-Corruption Laws also contain provisions that require Brynk to **(a)** make and keep records which in reasonable detail, accurately and fairly reflect transactions and the disposition of assets, and **(b)** maintain internal controls that will provide reasonable assurances that transactions are executed and recorded properly. Accordingly, all Brynk Personnel and Associated Persons employed by or affiliated with Brynk must accurately document, code, and record all expenditures on behalf of Brynk and are prohibited from hiding or misrepresenting company expenditures or making payments on behalf of Brynk without the appropriate approvals and supporting documentation that verifies the validity of the transaction. Brynk maintains various other policies and procedures which also embed this principle throughout the company.

15 Training

15.1 All relevant Brynk Personnel will receive training on anti-bribery and corruption and this Policy upon:

- 15.1.1** joining Brynk; and
- 15.1.2** periodically thereafter.

15.2 Additional or tailored training will be provided as deemed appropriate for selected higher risk and senior personnel.

15.3 A record will be kept of all training undertaken and completed by relevant employees.

16 Violations

16.1 All Brynk Personnel and Associated Persons employed by or affiliated with Brynk are expected to understand and comply with all Applicable Anti-Corruption Laws and this Policy. Failure to do so may result in disciplinary proceedings, up to and including termination of employment and/or termination of affiliation with Brynk. Failure to comply with the laws discussed in this Policy can lead to potentially significant financial penalties for companies, as well as imprisonment and monetary fines for any individuals involved in misconduct. Violation of the Applicable Anti-Corruption Laws also can lead to restrictions on doing business, such as suspension or debarment from bidding, cause significant damage to the reputation of companies and their personnel and even result in the dissolution of Brynk.

17 Reporting Obligations

17.1 All Brynk Personnel and Associated Persons employed by or affiliated with Brynk have a responsibility to promptly report suspected or known violations of this Policy, other Brynk policies and any applicable laws".

17.2 Report through to your line manager and Luke Evans - CEO. contact at luke@brynk.eco or 00447920298344.

17.4 Brynk will not retaliate or tolerate any retaliation, of any kind, against any Brynk Personnel who report, in good faith, an actual or potential violation of this Policy, even if an investigation eventually determines that no violation occurred.

17.5 A list of behaviours which might indicate that a breach of this policy has or is taking place is included at Appendix 1.

18 Additional Information

18.1 Questions regarding this Policy or applicable Anti-Corruption Laws should be addressed to:
Luke Evans
Chief Executive Officer
Luke@brynk.eco

Appendix 1 – Red Flag Guidance

The following is a list of possible 'red flags' that may arise during your work and which may raise concerns under or this Policy.

Please note that this list is not intended to be exhaustive and is for illustrative purposes only. If you encounter any of these red flags, or anything else that amounts (or may amount) to a breach of the Applicable Anti-Corruption Laws or this Policy, or otherwise gives you cause for concern, you must promptly report the matter through one of the reporting channels listed in paragraph 17 above.

Examples of 'Red Flags':

- You become aware that a third party engages in, or has been accused of engaging in, improper business practices;
- You learn that a third party has a reputation for paying bribes or requiring that bribes are paid to them, or has a reputation for having a "special relationship" with government officials;
- A third party insists on receiving a commission or fee payment before committing to sign a contract, or carrying out a government function or process;
- A third-party requests payment in cash and/or refuses to sign a formal commission or fee agreement, or to provide an invoice or receipt for a payment made;
- A third-party requests that payment is made to a country or geographic location which is different from where the third party resides or conducts business;
- A third party requests an unexpected additional fee or commission to "facilitate" a service;
- A third party requests or demands lavish entertainment or gifts before commencing or continuing contractual negotiations of provision of services;
- A third party requests that a payment is made to "overlook" potential legal violations;
- A third-party requests that you provide employment or some other advantage to a friend or relative;
- You receive an invoice from a third party that

- appears to be non-standard or customised;
- A third party insists on the use of side letters or refuses to put agreed terms in writing;
- You notice that Brynk has been invoiced for a commission or fee payment that appears large given the service stated to have been provided;
- A third party requests or requires the use of an agent, intermediary, consultant, distributor or supplier that is not typically used by or known to Brynk; or
- You are offered an unusually generous gift or offered lavish hospitality by a third party.

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/Luke Evans, CEO/