



The Renewables Infrastructure Group Limited  
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## **Anti-Fraud, Anti-Bribery and Corruption, Gifts & Corporate Hospitality Policy**

The Board, as non-executive directors (the “Directors”) of The Renewables Infrastructure Group Limited (the “Company”), is covered by these standards. InfraRed Capital Partners Limited, as the Investment Manager, Renewable Energy Systems Limited, as the Operations Manager, and Aztec Financial Services (Guernsey) Limited, as the Company Secretary, are governed by their own policies.

The Company has adopted a zero-tolerance policy towards fraud, bribery or corruption and is committed to carrying out its business fairly, honestly, and openly.

### **Anti-Fraud Policy**

For the purposes of this policy, fraud is defined as (i) the use of deception with the intent of pursuing personal interests and causing loss to the proper interests of the Company, (ii) the illegitimate pursuit of inappropriate interests for personal gain, or (iii) the intentional distortion of financial statements or other records used to carry out and conceal the misappropriation of assets for personal gain.

The Company shall not engage in fraud and any reported fraudulent activities, including the misuse of the Company’s resources or property, will be investigated. Fraud and fraudulent behaviours include, but are not limited to:

- Embezzlement and theft.
- Making profit as a result of insider knowledge of the Company’s activities.
- Alteration or forgery of documents or accounts.
- Falsification of costs or expenses.
- Misappropriation of funds, securities, supplies or other Company assets.
- Deceptive, misleading, or false statements regarding corporate transactions.
- Non-disclosure of material information required for investment decisions.
- Inappropriateness in handling or reporting of money or financial transactions.
- Making profit from an official position.
- Destruction, removal, or inappropriate use of records.
- Blackmail or extortion.
- Any similar or related irregularity.

### **Anti-Bribery and Corruption Policy**

For the purposes of this policy, bribery is defined as an advantage, financial or otherwise, sought, received, offered, promised, or given as an inducement or reward in exchange for any commercial, contractual, regulatory, or personal advantage. Corruption is defined as including bribery, facilitation payments, or other forms of improper business practice. It can be summarised as the misuse of entrusted power of office, whether in the private or public sector, for private gain.

The Company must not take part in acts of corruption, pay bribes, or receive kickbacks (any payments made in return for a business favour or advantage) either directly or indirectly. It is the responsibility of the Company to

conduct business in an honest and ethical manner. The actions and conduct of the Directors are key to maintaining these standards.

### **Gifts and Corporate Hospitality Policy**

Directors must not solicit or otherwise encourage external parties to offer personal benefits of any kind. This includes all types of gifts, favours, services, hospitality (excluding normal business lunches and dinners), loans or fees, or anything of monetary value. Equally, Directors must not offer any personal benefit, of the type outlined above, if it is likely to conflict with their duties to the Company.

However, it is recognised that there are occasions where it may be considered discourteous or harmful to the Company for a Director to decline or fail to offer a gift or corporate hospitality. Accordingly, all gifts offered to or by individuals and all corporate hospitality (excluding normal business lunches and dinners) offered to individuals during the course of their activities on behalf of the Company must be reported to the Company Secretary, by providing the following details:

- Details of hospitality / gift
- Counterparty
- Date
- Approximate Value
- Reason

Additionally, Directors must not accept gifts or corporate hospitality with a value of £500.00 or above. Items of this value can only be approved in advance at the discretion of the Chairman on a case-by-case basis (or where the Chairman is the proposed recipient of the gift and / or corporate hospitality - the Senior Independent Director),

The Company Secretary will maintain a log of such activities and include the log in the quarterly board pack.

Acceptance or provision of lavish or repeated gifts and entertainment which could be construed as an inducement to use the services of the Company, or a counterparty is prohibited. Directors should also take care to avoid engaging in any activities which could be construed as offering or receiving bribes.

### **Notification**

Suspensions or allegations of possible fraud, bribery or corruption must be reported at the earliest in line with the Company's Whistleblowing Policy.



Richard Morse  
**Chairman**

22 April 2026