



STATOM HOLDINGS Limited (Statom Group Limited, Statom Group North Ltd, Statom Plant Ltd, Statom Remediation Ltd, Demoforce Group Ltd, FL-Facilities Group Ltd, Slipform Technology Ltd, Spark Tech MEP Ltd, Franki Foundations UK Ltd, Martello Piling Ltd) (“Statom”, “the Company”)

We are committed to high standards of professional conduct, integrity and accountability. As a leading civil engineering and construction organisation, we recognise that the behaviour and standards of our people are fundamental to building a strong, respectful culture and protecting our reputation as a trusted industry leader.

We expect everyone working for or on behalf of the Company to act with professionalism, respect and responsibility at all times, reflecting our values and supporting a positive working environment. Clear standards of behaviour are essential to ensuring safety, quality and effective collaboration across our projects and teams.

1. Status

This is a supporting schedule to HR-POL-059-07 – Expenses Policy. It replaces HR-POL-079-01 as a standalone policy and brings overnight accommodation, meals and related subsistence under the Group's single expenses governance framework.

2. Authorisation

Overnight accommodation must be necessary for an authorised business purpose and should normally be agreed in advance. The employee must use the approved Company booking process or travel provider unless an emergency or prior written approval makes direct booking necessary.

3. Accommodation

Accommodation must be safe, reasonable and cost-effective for the location and business need. Finance or the relevant Director may set operational booking limits. A higher rate may be approved where availability, location, disability/reasonable adjustment, safety, working hours, client requirements or another genuine business reason justifies it.

4. Meals and subsistence

Reasonable meal costs may be reimbursed where an employee is required to stay away overnight for business and the meal is not otherwise provided. Claims must be supported by receipts where reasonably obtainable and must comply with any current operational limits published by Finance. Alcohol is not normally reimbursable unless separately approved as legitimate business entertaining.

5. Incidental expenses

Reasonable incidental overnight expenses may be reimbursed where permitted by HMRC rules and the Expenses Policy. Finance will determine whether an amount is tax-exempt, taxable or reportable and may update administrative limits when statutory rules change.

6. Private stays and alternative accommodation

Where an employee stays with family, friends or another private host instead of commercial accommodation, no automatic allowance is payable. Any agreed payment must be approved in advance and Finance will determine the correct tax treatment.

7. Travel safety and fatigue

Managers must consider fatigue, late finishes, early starts, driving time, night work and safety-critical duties when deciding whether an overnight stay is appropriate. An employee must not be expected to drive where doing so would create an unacceptable fatigue or safety risk.

8. Conduct and property

Employees remain subject to the Code of Conduct, Alcohol and Drugs Policy, Bullying, Harassment and Sexual Harassment Policy and other relevant standards while staying away for work. Personal entertainment, minibar, room upgrades, fines, damages caused by misconduct and other private costs are not reimbursable unless expressly approved for a legitimate reason.

9. Evidence and exceptions

Receipts and booking evidence must be retained in accordance with Finance requirements. Exceptions must be explained and approved under the Expenses Policy. An emergency booking outside normal limits must be reported to the manager as soon as reasonably practicable.

Approval and Review

This document will be reviewed at least annually and earlier where legislation, statutory guidance, case law, Company structure, operational risk or business practice changes materially. Substantive amendments require appropriate Group approval before issue.

AUTHORISED AND APPROVED

SIGNED



Gavin Hunt
Chief Development Officer

Review: Annually
Date: 01/06/2026
Next Review: 01/06/2027

SIGNED



Martina Oyite
Chief People Officer

Review: Annually
Date: 01/06/2026
Next Review: 01/06/2027

*Review: Annually or earlier where legislation, guidance, Company practice or operational requirements change.
This policy is subject to annual review and approval by the Board.*