



ANTI-BRIBERY, CORRUPTION & ETHICS POLICY

Policy Statement

It is our policy to conduct all our business in an honest and ethical manner. We take a zero-tolerance approach to bribery and corruption and are committed to acting professionally, fairly and with integrity in all our business dealings and relationships wherever we operate and implementing and enforcing effective systems to counter bribery.

We will uphold all laws relevant to countering bribery and corruption in all the jurisdictions in which we operate. On this basis and having considered the potential external and internal risks of bribery, the purpose of this policy is to set out our responsibilities, and of those working for us, in observing and upholding our position on bribery and corruption AND provide information and guidance to those working for us on how to recognize and deal with bribery and corruption issues.

In this policy, third party means any individual or organization you encounter during your work for us, and includes actual and potential clients, customers, suppliers, distributors, business contacts, agents, advisers, and government and public bodies, including their advisors, representatives and officials, politicians and political parties.

This policy does not form part of any employee's contract of employment, and it may be amended at any time.

Who is covered by the policy?

This policy applies to all individuals working at all levels and grades, including senior managers, officers, directors, employees (whether permanent, fixed-term or temporary), consultants, contractors, trainees, seconded staff, homeworkers, casual workers and agency staff, volunteers, interns, agents, sponsors, or any other person associated with us, or any of our subsidiaries or their employees, wherever located (collectively referred to as workers in this policy).

What is bribery?

A bribe is an inducement or reward offered, promised, or provided to gain any commercial, contractual, regulatory or personal advantage.

Gifts and hospitality

You are prohibited from accepting a gift from or giving a gift to a third party.

We appreciate that the practice of giving business gifts varies between countries and regions and what may be normal and acceptable in one region may not be in another. The test to be applied is whether in all circumstances the gift or hospitality is reasonable and justifiable.

The intention behind the gift should always be considered. This policy does not prohibit normal and appropriate hospitality (given and received) to or from third parties.

What is not acceptable?

It is not acceptable for you (or someone on your behalf) to:

- ✓ give, promise to give, or offer, a payment, gift or hospitality with the expectation or hope that a business advantage will be received, or to reward a business advantage already given.
- ✓ give, promise to give, or offer, a payment, gift or hospitality to a government official, agent or representative to "facilitate" or expedite a routine procedure.



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- ✓ accept payment from a third party that you know, or suspect is offered with the expectation that it will obtain a business advantage for them.
- ✓ accept a gift or hospitality from a third party if you know or suspect that it is offered or provided with an expectation that a business advantage will be provided by us in return.
- ✓ threaten or retaliate against another worker who has refused to commit a bribery offence or who has raised concerns under this policy.
- ✓ engage in any activity that might lead to a breach of this policy.

Facilitation payments and kickbacks

We do not make, and will not accept, facilitation payments or "kickbacks" of any kind. Facilitation payments are typically small, unofficial payments made to secure or expedite a routine government action by a government official.

If you are asked to make a payment on our behalf, you should always be mindful of what the payment is for and whether the amount requested is proportionate to the goods or services provided. You should always ask for a receipt which details the reason for the payment. If you have any suspicions, concerns or queries regarding payment, you should raise these with your manager.

Kickbacks are typically payments made in return for a business favour or advantage. All workers must avoid any activity that might lead to, or suggest, that a facilitation payment or kickback will be made or accepted by us.

Your responsibilities

You must ensure that you read, understand and comply with this policy.

The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of all those working for us or under our control. All workers are required to avoid any activity that might lead to, or suggest, a breach of this policy.

You must notify your manager as soon as possible if you believe or suspect that a conflict with this policy has occurred or may occur in the future.

Recordkeeping

We keep financial records and have appropriate internal controls in place which will evidence the business reason for making payments to third parties.

You must declare and keep a written record of all hospitality or gifts accepted or offered, which will be subject to managerial review.

You must ensure all expenses claims relating to hospitality, gifts or expenses incurred to third parties are submitted in accordance with our expenses policy and specifically record the reason for the expenditure.

All accounts, invoices, memoranda and other documents and records relating to dealings with third parties, such as clients, suppliers and business contacts, should be prepared and maintained with strict accuracy and completeness. No accounts must be kept "off-book" to facilitate or conceal improper payments.



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How to raise concern

You are encouraged to raise concerns about any issue or suspicion of malpractice at the earliest possible stage. If you are unsure whether a particular act constitutes bribery or corruption, or if you have any other queries, these should be raised with your manager.

What to do if you are a victim of bribery or corruption

It is important that you tell your manager as soon as possible if you are offered a bribe by a third party, are asked to make one, suspect that this may happen in the future, or believe that you are a victim of another form of unlawful activity.

Protection

Workers who refuse to accept or offer a bribe, or those who raise concerns or report another's wrongdoing, are sometimes worried about possible repercussions. We will support anyone who raises genuine concerns in good faith under this policy, even if they turn out to be mistaken.

Who is responsible for the policy?

The Managing Director has overall responsibility for ensuring this policy complies with our legal and ethical obligations, and that all those under our control comply with it.

All workers are responsible for the success of this policy and should ensure they use it to disclose any suspected danger or wrongdoing.

Mark Chaudhary
Managing Director