

Anti-Corruption & Bribery Policy



ACCESSRITE

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1. Policy Statement

- 1.1 It is our policy to conduct all of our business in an honest and ethical manner. Accessrite Limited takes a zero- tolerance approach to bribery and corruption. We are committed to acting professionally, fairly and with integrity in all our business dealings and relationships wherever we operate, whether within the United Kingdom or overseas. We shall do so by implementing and enforcing effective systems to counter bribery.
- 1.2 We will uphold all laws relevant to countering bribery and corruption in all the jurisdictions in which we operate. However, we remain bound by the laws of the UK, including the Bribery Act 2010 (Bribery Act) in respect of our conduct both at home and abroad.
- 1.3 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 recognise and deal with bribery and corruption issues.
- 1.4 Bribery and corruption are punishable for individuals by up to ten years' imprisonment and if we are found to have taken part in corruption we could face an unlimited fine, be excluded from tendering for public contracts and face substantial damage to our business reputation. We therefore take our legal responsibilities very seriously.
- 1.5 Government guidance on the Bribery Act sets out a number of principles for bribery prevention. The principles are as follows and we are fully committed to them.
- 1.6 We shall ensure that we:
- a) have adopted proportionate procedures. Policies and procedures shall be proportionate to the risks faced by us given the nature, scale and complexity of our activities
 - b) demonstrate top level commitment. Senior management are fully committed to prevent bribery.
 - c) have undertaken risk assessments. We shall fully assess the nature and extent of our risks relating to bribery.
 - d) carry out due diligence. We shall undertake appropriate due diligence enquiries in respect of our business dealings with third parties
 - e) carry out effective communication and training. We shall ensure the full understanding of our policies and procedures by training and internal and external communication.
 - f) undertake monitoring and regular review. We shall monitor and review all policies relevant to ensuring compliance.
- 1.7 We have identified that the following areas present a particular risk for our business:
- The tendering process both in the UK and overseas
 - The procurement of materials and services in the UK
- Employees and Associated Persons conducting business on behalf of the Company outside the UK may be at greater risk of being exposed to bribery or unethical business conduct than UK based employees. Employees and Associated Persons owe a duty to the Company to be extra vigilant when conducting international business.
- 1.8 We have appointed Martin Daley & Michael Ward as the Compliance Managers. The Compliance Manager has responsibility for ensuring compliance with the policy, its

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implementation, training and review of the content and policy effectiveness. The Compliance Manager is directly answerable to the board of Accessrite Limited.

Procedure

- 1.9 Employees and Associated Persons are required to cooperate with the Company's risk management procedures and to report suspicions of bribery to the Compliance Manager.
- 1.10 While any suspicious circumstances should be reported, employees and Associated Persons are required particularly to report:
 - a) any close family, personal or business ties that a prospective agent, representative or joint-venture partner may have with government or corporate officials, directors or employees;
 - b) a history of corruption in the country in which the business is being undertaken;
 - c) requests for cash payments;
 - d) requests for unusual payment arrangements, for example via a third party;
 - e) requests for reimbursements of unsubstantiated or unusual expenses; or
 - f) a lack of standard invoices and proper financial practices.
- 1.11 If an employee or Associated Person is in any doubt as to whether or not a potential act constitutes bribery, the matter should be referred to the Compliance Manager without delay.
- 1.12 In this policy, third party means any individual or organization you come into contact with during the course of 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.

2. Who is covered by the Policy?

- 2.1 This policy applies to all individuals working at all levels and grades, including senior management, officers, directors, employees (whether permanent, fixed-term or temporary), consultants, contractors, trainees, seconded staff, casual workers and agency staff, volunteers, interns, agents, sponsors, or any other person associated with us; and
- 2.2 any of our subsidiaries or their employees, wherever located acting for Accessrite Limited or on our behalf whether in the UK or overseas (referred to as Associated Persons in this policy).

3. What is Bribery?

- 3.1 A bribe is an inducement or reward offered, promised or provided in order to gain any commercial, contractual, regulatory or personal advantage.
- 3.2 The Bribery Act contains four offences covering:
 - Section 1: The offering, promising or giving of a bribe ('active bribery').
 - Section 2: Agreeing to receive or acceptance of a bribe ('passive bribery').
 - Section 6: Bribing a foreign public official in order to obtain or retain business or

advantage ('Bribery of foreign public officials').

Section 7: Failing to prevent Bribery on behalf of a commercial organisation ('Failure to prevent Bribery').

Example A - Section 1 - Active Bribery

You offer the contracts manager of Alan Jones Limited (a business client of Accessrite Limited) four tickets to the Goodwood Festival of Speed, but you explain that the tickets will follow once the draft contract between Accessrite Limited and the company has been signed off as you are 'too busy' before then.

This would be an offence as you are making the offer to gain a commercial and contractual advantage. Accessrite Limited may also be found to have committed an offence because the offer has been made to obtain business for the company. It may also be an offence for the potential client's employee to accept your offer.

Example B - Section 2 - Passive bribery

The Account Manager of a long established supplier to Accessrite, Extrusions R Us offers your son (who goes to the same school as the Account Manager's son) a summer work placement which might lead to an apprenticeship but infers that in return he hopes you will use your influence in Accessrite Limited to ensure it continues to do business with them following a contract review in October.

It is an offence for the supplier to make such a proposal. It would be an offence for you to accept the offer as you would be doing so to gain a personal advantage even if not the actual beneficiary.

4. Corporate Entertainment, Gifts and Hospitality

- 4.1 This policy does not prohibit normal and appropriate hospitality (given and received) to or from third parties. The law recognises that hospitality and promotional business expenditure which seeks to improve the image of a commercial organisation or establish cordial business relations is an important part of business. The Bribery Act does not criminalise such behaviour.
- 4.2 However, such behaviour can be employed as a bribe in which case it will be an offence. Where hospitality and promotional expenditure is proportionate to the business sector concerned and is not intended to have a direct impact on decision making of the recipient or their organisation then the hospitality is unlikely to be unlawful.

Example C – Christmas gifts

Each Christmas you give two bottles of Champagne to a long-established business client on Accessrite's behalf. You have not conducted any business for some time but wish to maintain the contact and promote future business opportunities.

The Christmas gift is proportionate in the circumstances and not intended to directly influence any decision making on the part of the client and is unlikely to be unlawful.

If you receive a Christmas invitation to Barbados for a long weekend six weeks before you

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embark on a tendering exercise and the invitation comes from the agent of a potential contractor, the offer may amount to bribery and be unlawful.

- 4.3 The giving or receiving of gifts is not prohibited, if the following requirements are met:
- a) it is not 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;
 - b) it complies with local law;
 - c) it is given in our name, not in your name;
 - d) a clear business objective is demonstrated, and the entertainment or gift is appropriate for the nature of the business relationship. For example, within in the UK it is customary for small gifts to be given at Christmas time;
 - e) it does not include cash or a cash equivalent (such as gift certificates or vouchers);
 - f) it is given openly, not secretly; and
 - g) gifts should not be offered to, or accepted from, local or national government officials or representatives, or politicians or political parties, without the prior written approval of the Compliance Manager. In general, public officials carrying out public duties are not permitted to accept gifts or hospitality of any kind
- 4.4 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 the circumstances the gift or hospitality is reasonable, proportionate and justifiable. The intention behind the gift should always be considered.

5. Procedure

- 5.1 Employees and associated persons should obtain authorisation for proposed hospitality or gifts being given on behalf of Accessrite Limited, from the Managing Director, prior to committing to any expenditure.
- 5.2 The Company will approve business entertainment proposals only if they demonstrate a clear business objective and are appropriate for the nature of the business relationship. The Company will not approve business entertainment where it considers that a conflict of interest may arise or where it could be perceived that undue influence or a particular business benefit was being sought (for example, prior to a tendering exercise).
- 5.3 Once approved, the gift or hospitality should be recorded using the hospitality and gift request option prior to the event taking place.
- 5.4 Larger hospitality events should be organised by the Managing Director only. The Compliance Manager should be made aware of all such events at the planning stage by being copied on all relevant correspondence.
- 5.5 When an employee or associated person is invited to attend a hospitality event, they

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should obtain approval from their Line Manager. If there is any doubt as to whether attendance is appropriate, then this should be referred to the Compliance Manager prior to acceptance. Once approved, the hospitality should be recorded on Workspace using the hospitality and gift request option prior to the event taking place.

- 5.6 When an employee receives a gift, other than something which is considered promotional material or of insignificant value (e.g. box of chocolates), this should be recorded using the hospitality and gift request option. Gifts of cash or vouchers that can be exchanged for cash should never be accepted. If the gift is of a high financial value (generally anything in excess of £25), this should be discussed with the Compliance Manager immediately. In some cases, it will not be possible to retain a gift and it should be returned.
- 5.7 At Christmas, an electronic log will be provided on Workspace for the Buying Department to record gifts received, instead of completing an individual record for every gift. Promotional calendars and diaries need not be recorded.
- 5.8 If an employee or associated person is offered a gift or hospitality where either the size or the circumstance makes it inappropriate or if any performance is expected in return, the gift or hospitality should be refused, and the matter reported to the Compliance Manager immediately.
- 5.9 Reimbursement for expenditure on gifts or hospitality will be made in accordance with the company's expenses policy and all expenditure must be backed up by receipts and/or invoices.

6. What is not acceptable?

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

- a) 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;
- b) 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;
- c) 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;
- d) 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;
- e) threaten or retaliate against another worker who has refused to commit a bribery offence or who has raised concerns under this policy; or
- f) engage in any activity that might lead to a breach of this policy

7. Facilitation Payments and Kickbacks

- 7.1 We do not make, and will not accept, facilitation payments or 'kickbacks' of any kind.

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- 7.2 Facilitation payments are typically unofficial payments made to secure or expedite a routine government action by a government or quasi-government official. They are not commonly paid in the UK but are common in some other jurisdictions in which we, or our associates, operate. Facilitation payments are distinct from an official, publicly available fast-track process.
- 7.3 If you are asked to make a payment on our behalf, you should always be mindful of what the payment is specifically for and whether the amount requested is proportionate and relevant to the goods or services provided.
- 7.4 You should always ask for a receipt which details the reason for the payment. If you have any suspicions, concerns or queries regarding such a payment, you should raise these with the Compliance Manager. If the public official refuses to give further details of the purpose, nature and reasons for the payment in writing this should be reported to the Compliance Manager.
- 7.5 If the public official provides written details the compliance officer will consider the nature of the payment required. Local legal advice may be sought by us or on our behalf.
- 7.6 If it is concluded that the payment is a legitimate fee, for example part of a genuine fast-track process, or is permitted locally, the Company will authorise the employee or associated person to make the payment.
- 7.7 Where the Compliance Manager considers that the request is for a facilitation payment, the employee or Associated Person will be instructed to refuse to make the payment.
- 7.8 In some cases, the Company will seek the assistance of the relevant employee or Associated Person in its investigation and may determine that the matter should be referred to prosecuting or other regulatory authorities.
- 7.9 If an employee or Associated Person has any other concerns about the nature of a request for payment, they should report it to the Compliance Manager using the reporting procedure set out in this policy.
- 7.10 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.

8. Donations

- 8.1 We do not make contributions to political parties.
- 8.2 We only make charitable donations that are legal and ethical under local laws and practices. No donation must be offered or made without the prior approval of your Managing Director. If there is any doubt as to whether a donation is appropriate, this

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should be raised with the Compliance Manager.

9. Risk Management

- 9.1 The Company has established detailed risk management procedures to prevent, detect and prohibit bribery. The Company will conduct risk assessments and audits for each of its key business activities on a regular basis and, where relevant, will identify employees or officers of the Company who are in positions where they may be exposed to bribery.
- 9.2 The Company will identify high-risk areas, for example projects undertaken in high-risk countries, tenders for work and those working on high-value projects.

10. Procedure

- 10.1 Employees and Associated Persons will be required to complete a bribery risk assessment audit with the Compliance manager when requested. Initially, these will be undertaken by discipline and then as and when risks are identified e.g. larger contracts, new business areas.
- 10.2 The Company will:
- a) regularly monitor "at risk" employees and Associated Persons
 - b) regularly communicate with "at risk" employees and Associated Persons
 - c) undertake extensive due diligence of third parties and Associated Persons; and
 - d) communicate its zero-tolerance approach to bribery to third parties, including actual and prospective customers, suppliers and joint-venture partners
 - e) Undertake regular compliance audits across the Company

11. Your Responsibilities

- 11.1 You must ensure that you read, understand and comply with this policy.
- 11.2 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 employees and Associated Persons are required to avoid any activity that might lead to, or suggest, a breach of this policy.
- 11.3 You must notify the Compliance Manager as soon as possible if you believe or suspect that a conflict with this policy has occurred or may occur in the future.
- 11.4 Further "red flags" that may indicate bribery or corruption are set out in the Schedule attached to this policy.
- 11.5 We have a zero-tolerance approach to bribery and corruption. Any employee who breaches this policy will face disciplinary action appropriate to the breach in question. Such action may result in summary dismissal for gross misconduct. We reserve our right to terminate our contractual or other business relationship with any Associated Person if that person is in breach of this policy.

12. Record Keeping

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

13. Procedure

- 13.1 You must complete the request form for every gift received or given and every hospitality event attended or held.
- 13.2 The requests will be monitored and reviewed by the Compliance Manager and company directors. Management reports will be prepared on a monthly basis.
- 13.3 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.
- 13.4 No accounts must be kept "off-book" to facilitate or conceal payments or other transactions which are or might reasonably be considered to be improper under this policy.

14. How to Raise a Concern

- 14.1 You are encouraged to raise concerns about any issue or suspicion of business malpractice, whether bribery or corruption, at the earliest possible stage. You are protected under the law relating to whistle blowing against any detrimental treatment subsequent to making an allegation in good faith even if found to be incorrect.

15. Procedure

- 15.1 If you are unsure whether a particular act constitutes bribery or corruption, or if you have any other queries, these should be raised promptly with the Compliance Manager. Concerns should be reported by following the procedure set out in the Accessrite Limited Whistle blowing Policy.

16. Procedure if you are a Victim of Bribery or Corruption

- 16.1 It is important that you tell the Compliance 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.

17. Protection

- 17.1 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.
- 17.2 We aim to encourage openness and will support anyone who raises genuine concerns in good faith under this policy, even if they turn out to be mistaken either as to the facts or

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the law.

- 17.3 We are committed to ensuring no one suffers any detrimental treatment as a result of refusing to take part in bribery or corruption, or because of reporting in good faith their suspicion that an actual or potential bribery or other corruption offence has taken place or may take place in the future.

Example D

You overhear a telephone conversation between a colleague who is directly involved in purchasing steel fixings and a supplier. During the call mention is made of the colleague's personal bank account details and the sum of £1000 'payable by next week'. You report your suspicion to the Compliance Manager under the whistleblowing procedure. The matter is investigated, and an innocent explanation given.

You are protected against any detrimental treatment afforded you as a result of the disclosure, provided you did so in good faith. Such detrimental treatment might include a hostile working environment or exclusion from staff social activities. The conduct towards you may amount to a disciplinary offence and is likely to be gross misconduct.

- 17.4 Detrimental treatment includes dismissal, disciplinary action, threats or other unfavorable treatment such as denial of promotion or marginalization connected with raising a concern. If you believe that you have suffered any such treatment, you should inform the Compliance Manager immediately. If the matter is not remedied, and you are an employee, you should raise it formally using our Grievance Procedure.

18. Training and Communication

- 18.1 Training on this policy forms part of the induction process for all new employees. All existing employees will receive regular, relevant training on how to implement and adhere to this policy.
- 18.2 Our zero-tolerance approach to bribery and corruption must be communicated to all suppliers, contractors, business partners and Associated Persons at the outset of our business relationship with them and as appropriate thereafter.
- 18.3 We shall undertake comprehensive due diligence in respect of our business associate's bribery and corruption policies in order to ensure compliance with the Bribery Act by them whether operating within the United Kingdom or overseas.

19. Who is Responsible for the Policy?

- 19.1 The board of directors has overall responsibility for ensuring this policy complies with our legal and ethical obligations, and that all those under our control comply with it.
- 19.2 The Compliance Manager has primary and day-to-day responsibility for implementing this policy and for monitoring its use and effectiveness and dealing with any initial queries on its interpretation. Management at all levels are responsible for ensuring those reporting

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to them are made aware of and understand this policy and are given adequate and regular training on it.

20. Monitoring and Review

- 20.1 The Compliance Manager will monitor the effectiveness and review the implementation of this policy, regularly considering its suitability, adequacy and effectiveness. Any improvements identified will be made as soon as possible. Internal control systems and procedures will be subject to regular audits to provide assurance that they are effective in countering bribery and corruption.
- 20.2 All employees and Associated Persons are responsible for the success of this policy and should ensure they use it to disclose any suspected danger or wrongdoing. All are invited to comment on this policy and suggest ways in which it might be improved. Comments, suggestions and queries should be addressed to the Compliance Manager.
- 20.3 This policy does not form part of any employee's contract of employment and it may be amended at anytime.

21. Action by the Company

The Company will fully investigate any instances of alleged or suspected bribery. Employees suspected of bribery may be suspended from their duties while the investigation is being carried out. The Company will invoke its disciplinary procedures where any employee is suspected of bribery, and proven allegations may result in a finding of gross misconduct and summary dismissal. The Company may terminate the contracts of any Associated Persons who act for, or on behalf of, the Company who are found to have breached this policy.

- 21.1 The Company may also report any matter to the relevant authorities, including the Director of Public Prosecutions, Serious Fraud Office, Revenue and Customs Prosecutions Office and the police. The Company will provide all necessary assistance to the relevant authorities in any subsequent prosecution.

22. Schedule of Potential 'Red Flag' Situations

- 22.1 The following is a list of possible 'red flag' situations that may arise during the course of you working for the business and which may raise concerns under various anti-bribery and anti-corruption laws. The list is not intended to be exhaustive and is for illustrative purposes only.
- 22.2 If you encounter any of these red flags while working for Accessrite Limited, you must report them promptly to the Compliance Manager or use the procedure set out in the whistleblowing policy:
 - a) you become aware that a third party engages in, or has been accused of engaging in, improper business practices;
 - b) you learn that a third party has a reputation for paying bribes, or requiring that bribes are

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paid to them, or has a reputation for having a "special relationship" with foreign government officials;

- c) a third party insists on receiving a commission or fee payment before committing to sign up to a contract with us, or carrying out a government function or process for us;
- d) 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;
- e) a third-party request that payment is made to a country or geographic location different from where the third party resides or conducts business;
- f) a third party requests an unexpected additional fee or commission to "facilitate" a service;
- g) a third party demands lavish or disproportionate entertainment or gifts before commencing or continuing contractual negotiations or provision of services;
- h) a third-party request that a payment is made to "overlook" potential legal violations;
- i) a third-party request that you provide employment or some other advantage to a friend or relative;
- j) you receive an invoice from a third party that appears to be non-standard or customized;
- k) a third party insists on the use of side letters or refuses to put terms agreed in writing;
- l) you notice that we have been invoiced for a commission or fee payment that appears large given the service stated to have been provided;
- m) 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 us;
- n) you are offered an unusually generous gift or offered lavish hospitality by a third party

22.3



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