

1. POLICY STATEMENT

1.1 It is our policy to conduct all business operations 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 systems to counter bribery.

1.2 The purpose of this Policy is to:

- a) set out our responsibilities and of those working for ACS in observing and upholding our position on bribery and corruption; and
- b) provide information and guidance to those working for us on how to recognise and deal with bribery and corruption issues.

1.5 Bribery and corruption are punishable for individuals by up to ten years' imprisonment, we therefore take our legal responsibilities very seriously.

1.6 We have identified the following are a particular risk for our business:

- Purchasing
- Sales

1.7 To address those risks we have incorporated this Policy into ACS as a guide for all our employees.

1.8 In this Policy, third party means any individual or organisation you come into contact with during the course of your work for ACS 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

This Policy applies to all individuals working 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).

3. WHAT IS BRIBERY

We are committed to maintaining high standards of service by identifying appropriate training needs and providing sufficient resources for its provision.

EXAMPLES

OFFERING A BRIBE

You offer a potential customer tickets to a major sporting event but only if they agree to do business with us. This would be an offence as you are making the offer to gain a commercial and contractual advantage. We may also be found to have committed an offence because the offer has been made to obtain business for ACS. It may also be an offence for the potential customer to accept your offer.

RECEIVING A BRIBE

A supplier gives your nephew a job but makes it clear that in return they expect you to use your influence in our organisation to ensure we continue to do business with them. It is an offence for a supplier to make such an offer. It would be an offence for you to accept the offer as you would be doing so to gain a personal advantage.

4. GIFTS AND HOSPITALITY

4.1 This Policy does not prohibit normal and appropriate hospitality (given and received) to or from third parties.

4.2 The giving of gifts is not prohibited if the following requirements are met:

- a) is it 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) it does not include cash or a cash equivalent (such as gift certificates or vouchers);
- e) it is appropriate in the circumstances, for example, in the UK it is customary for small gifts to be given at Christmas time;
- f) taking into account the reason for the gift it is of an appropriate type, value and given at a suitable time;
- g) it is given openly, not secretly; and
- h) gifts should not be offered to or accepted from anyone without the prior approval of a Director.

5. 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 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.

6. DONATIONS

We only make charitable donations that are legal and ethical under local laws and practices. No donation must be offered or made without prior approval from a Director.

7. YOUR RESPONSIBILITIES

7.1 You must ensure you have read, understood and comply with this Policy.

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

7.3 You must notify a Director as soon as possible if you believe or suspect that a conflict with this Policy has occurred or may in the future. For example, if a customer or potential customer offers you something to gain a business advantage with us or indicates to you that a gift or payment is required to secure their business. Further “red flags” that may indicate bribery or corruption are set out in the Schedule.

7.4 Any employee who breaches this Policy will face disciplinary action, which could result in dismissal for gross misconduct. We reserve the right to terminate our contractual relationship with other workers if they breach this Policy.

8. RECORD-KEEPING

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

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

8.3 All accounts, invoices, memoranda and other documents and records relating to dealings with third parties, such as customers, 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.

9. HOW TO RAISE A 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 line manager.

10. WHAT TO DO IF YOU ARE A VICTIM OF BRIBERY OR CORRUPTION

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

11. PROTECTION

11.1 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. 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.

11.2 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. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern. If you believe that you have suffered any such treatment, you should inform the Commercial Director, Harry Stevenson immediately. If the matter is not remedied and you are an employee, you should raise it formally using our Grievance Procedure.

12. TRAINING AND COMMUNICATION

12.1 Training on this Policy forms part of the induction process for all new personnel. All existing employees will receive regular, relevant training on how to implement and adhere to this Policy.

12.2 Our zero-tolerance approach to bribery and corruption must be communicated to all suppliers, contractors and business partners at the outset of our business relationship with them and as appropriate thereafter.

13. WHO IS RESPONSIBLE FOR THE POLICY?

13.1 The Board of Directors have overall responsibility for ensuring this Policy complies with our legal and ethical obligation and all those under our control comply with it.

13.2 Management at all levels are responsible for ensuring those reporting to them are made aware of, understand this Policy and are given regular training.

Schedule: Potential risk scenarios: “red flags”

The following is a list of possible red flags that may arise during the course of employees working for ACS 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.

If you encounter any of these red flags whilst working for ACS, you must report them promptly to your Manager:

- 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 paid to them;
- c. a third party insists on receiving a commission or fee payment before committing to sign up to a contract with us;
- d. a third party requests payment in cash and/or refuses to sign a formal commission or fee agreement, or provide an invoice or receipt for a payment made;
- e. a third party requests an unexpected additional fee or commission to “facilitate” a service;
- f. a third party demands lavish entertainment or gifts before commencing or continuing contractual negotiations or provision of services;
- g. a third party requests a payment is made to “overlook” potential legal violations;
- h. a third party requests an employee provides employment or some other advantage to a friend or relative;
- i. you receive an invoice from a third party that appears to be non-standard or customised;
- j. a third party insists on the use of side letters or refuses to put terms agreed in writing;
- k. you notice we have been invoiced for a commission or fee payment that appears larger given the service stated to have been provided;
- l. 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 ACS; or
- m. you are offered an unusually generous gift or offered lavish hospitality by a third party.

This policy statement is approved by our Commercial Director, Harry Stevenson, who is responsible for anti-bribery matters.

Harry is contactable via: harry.stevenson@acsgroup.co.uk

