

# ANTI-BRIBERY AND CORRUPTION POLICY



## 1. INTRODUCTION

It is the company's policy to conduct all business in an honest and ethical manner. The company will not tolerate any acts of bribery and corruption. It is committed to acting professionally and ethically in all business dealings and relationships, wherever we operate, and we are committed to implementing and enforcing effective systems to counter bribery. The purpose of this policy is to ensure that employees are aware of their duties towards the company to report and help to prevent any acts of bribery across the organisation.

As well as the conduct of our own employees, this policy is also applicable to third parties that provide works and services on our behalf such as: customers and their employees, and subcontract and supply chain partners. We expect those parties to adhere to, or provide, equivalent policies and procedures in relation to tackling issues of bribery and corruption within the workplace.

## 2. WHAT IS BRIBERY

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

The Bribery Act 2010 contains two general offences covering the offering, promising or giving of a bribe ("active" bribery) and the requesting, agreeing to receive or accepting of a bribe ("passive" bribery). The Act also introduces a new form of corporate liability for failing to prevent bribery on behalf of a commercial organisation.

An individual who is found to have committed an offence of bribery can be imprisoned for a term of up to ten years, and the company could face an unlimited fine for any bribery related offences committed by a person associated with us.

The implications for the company are very serious; for example, we could be excluded from tendering for public contracts and could suffer inevitable damage to our reputation. We therefore take our responsibilities in this regard very seriously.

As a result, all employees and workers are required to comply with the procedures which the company has put in place to prevent persons associated with us from committing acts of bribery and corruption.

## 3. ENTITLEMENTS AND RESPONSIBILITY

The purpose of this policy is to set out the company's responsibilities, and the responsibilities of those working for us, in observing and upholding our position on bribery and corruption; and to provide information and guidance to those working for us on how to recognise and deal with bribery and corruption issues.

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, home-workers, casual workers, agency staff, volunteers, 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).

In this policy, any references to "third parties", means any individual or organisation 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.

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### **4. GIFTS, HOSPITALITY, PROMOTIONAL, AND OTHER BUSINESS EXPENDITURE**

This policy does not prohibit normal and appropriate hospitality (given and received) to or from third parties. Hospitality and promotional, or other business expenditure which seeks to improve the image of the company, or to establish cordial relations with our clients, suppliers and business partners, is recognised as an accepted and important part of doing business.

Subject to prior authorisation by the company's managing director, the company may allow reasonable and proportionate hospitality and promotional or other similar business expenditure intended for these purposes. However, offers or receipts of hospitality and other similar business expenditure can be employed as a form of bribery. It is therefore essential that any such corporate gifts and receipts of this nature are reported and duly authorised by a director of the company.

The giving or receipt of gifts is not prohibited, if the following requirements are met:

- 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
- it complies with local law
- it is given in the company's name, not in your name
- it does not include cash or a cash equivalent (such as gift certificates or vouchers)
- it is appropriate in the circumstances, for example, it is often customary for small gifts to be given at Christmas
- considering the reason for the gift, it is of an appropriate type and value and given at an appropriate time
- it is given openly, not secretly
- gifts should not be offered to, or accepted from, government officials or representatives, or politicians or political parties, without the prior approval of the managing director.

In all circumstances, the test to be applied is whether, the gift or hospitality is reasonable and justifiable. 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
- 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 the company 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.

### **5. FACILITATION PAYMENTS**

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 the company's 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 a payment, you should raise these with the managing director.

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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.

## 6. RECORDING THE RECEIPT AND GIVING OF GIFTS

You must ensure all expenses claims relating to hospitality, gifts or expenses incurred to third parties are submitted in accordance with our expenses policy, QMS-POL-035 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.

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.

## 7. THE POLICY

No person who comes under the scope of the policy must offer, to pay, make, seek or accept a personal payment, gift or favour in return for favourable treatment or to gain any business advantage.

All business activities undertaken by the company must adhere to, and comply with, any government legislation set out (The UK Anti Bribery Act 2010). All subsequent revisions of legislation must be complied with.

The company will take firm action against any individuals or other parties that it discovers are involved in bribery.

Any breach of the Policy by employees will result in disciplinary action under the Gross Misconduct provisions of the company's Disciplinary and Dismissal Procedures which can include the sanction of summary

dismissal in any case where an employee has been found to have paid or received a bribe.

The guideline below sets out the company's clear and unequivocal stance with regard to bribery and the acceptance of gifts from colleagues, clients or third parties.

Employees and representatives of the company shall not:

- Offer, promise or pay bribes
- Request, agree to or accept bribes
- Make payments to someone (or favour then in any other way) if they know that it will involve someone in misuse of their position (or them performing their functions improperly)
- Misuse their position (or perform your functions improperly) in connection with payments (or other favours) for themselves or others
- Deliberately use advantages to try to influence public officials for business reasons

Further guidance may be obtained by referring to the UK Anti Bribery Act 2010.

## 8. POLICY PROCEDURES

### 8.1 Communication

We will communicate this policy and relevant guidance to employees throughout the company, through our established internal communication channels. We will also communicate this policy to our suppliers, contractors and business partners and wider stakeholders.

### 8.2 Training and implementation

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

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.

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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.

The managing director will have primary and day-to-day responsibility for implementing this policy, and for monitoring its use and effectiveness and dealing with any queries on its interpretation.

Management at all levels are responsible for ensuring those reporting to them are made aware of and understand this policy and are given adequate and regular training on it. We will ensure that those within the scope of the policy receive training appropriate to their activities and the associated risks.

### **8.3 Data retention**

We will maintain adequate books and records which properly and fairly document all financial transactions. We will maintain written evidence to record compliance with this policy.

### **8.4 Audit**

Our internal control systems will be subject to regular internal and independent audit to provide assurance that they are effective in countering bribery and corruption.

### **8.5 Business relationships**

We will ensure that our business partners, including contractors, suppliers, agents, brokers and joint venture partners, are fit to do business with.

### **8.6 Supply chain**

We will address bribery and corruption risk in our supply chain, for example by ensuring that payments made for goods and services are reasonable.

### **8.7 Conflicts of interest**

We will address conflicts of interest and the risks created by gifts and hospitality through the implementation of our internal policies.

### **8.8 Confidential and Safe Reporting**

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.

Image is committed to ensuring that no one suffers any detrimental treatment because of raising any concerns under this policy.

If you believe that you have suffered any such treatment, you should inform Nick Smith immediately.

## **9. WHISTLEBLOWING**

Understandably, employees may be worried about raising these types of issues and may consider keeping these concerns to themselves. If an employee raises a genuine concern under this policy, we will ensure that they will not be at risk of losing their job or suffering any form of retribution as a result.

We understand employees may wish to raise a concern in confidence, if we are asked to protect the person's identity we will not disclose their identity without prior consent.

## **10. RAISING A CONCERN INTERNALLY**

You must notify the managing director as soon as possible if you believe or suspect that a conflict with this policy has occurred or may occur in the future. For example, if a third party, client or potential client offers you something to gain a business advantage with the company or indicates to you that a gift or payment is required to secure their business.

Any employee who breaches this policy will face disciplinary action, which could result in the employee's dismissal for gross misconduct.

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You are encouraged to raise concerns about any issue or suspicion at the earliest possible stage. If you are unsure whether an act constitutes bribery or corruption, or if you have any other queries, these should be raised with the managing director. Concerns should be reported by following the procedure set out in the Company Whistleblowing Policy.

It is important that you notify the managing director 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.

### **11. RAISING A CONCERN EXTERNALLY**

We would hope that the policy gives employees the assurance needed to raise matters internally however there may be circumstances when they may need advice or assistance prior to reporting any issues externally (i.e., regulators or Police).

Public Concern at Work (PCAW) are a free, confidential, and practical helpline that provide practical advice if an employee is unsure of whether or how to raise a concern about danger or illegality that they have witnessed at work.

- Helpline Number: 020 7404 6609
- [helpline@pcaw.co.uk](mailto:helpline@pcaw.co.uk).

### **12. MONITORING AND REVIEW**

Image is responsible for engaging Internal Audit to independently assess compliance with this policy.

An annual audit will be carried out annually on compliance with this policy to the senior management teams, which will make an independent assessment of the adequacy of the policy and disclose any material non-compliance. The Company may also make an independent assessment of the adequacy of the policy in response to an event such as an instance of bribery.



Louis Trent  
Managing Director  
**Trent's (South West) Ltd**

1 April 2024

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## DOCUMENT REVISION TABLE

<b>SECTION</b>	<b>RELEASE/ AMENDMENT SUMMARY</b>	<b>VERSION</b>	<b>DATE</b>
All	Initial document issue	/v1	01.04.21
	Annual review	/v1	01.04.22
	Annual review	/v1	01.04.23
	Annual review	/v1	01.04.24