

Anti-Bribery and Corruption Policy Statement

Purpose

As an organisation we firmly believe in always undertaking our business with integrity, indeed this is one of our 4 core company values, and it is critical to us that all our people, and anyone carrying out work on our behalf, act in this way. The purpose of this policy is to outline how we, as a well governed business, ensure none of our people offer, promise, give, request, agree, receive, or accept bribes. It also ensures that we are able to comply with the law, which makes bribery illegal.

Scope

This code applies to every employee (including temporary or agency workers), sub-contractor undertaking work on behalf of Marlowe Compliance Services

Definition of Bribery

Bribery is giving someone a financial or other advantage to encourage them to perform their functions or activities improperly or to reward them for having already done so. It includes seeking to influence a decision-maker by giving an extra benefit to them outside of what can legitimately be offered as part of a tender process.

The Risk

We have assessed the risk of bribery impacting our company and determined that we face a minor to moderate risk because:

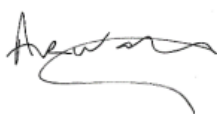
- We undertake our business primarily in the UK (negligible risk) and Ireland
- We have direct suppliers outside the European Union (moderate risk)

Rules

The following rules apply to prevent, as far as possible, bribery impacting our people and our business:

- Every employee who joins the company receives anti-bribery & corruption training as part of their induction programme, this is refreshed at least once every 3 years.
- Due diligence is undertaken on all sub-contractors, agents and suppliers to ensure that those companies we deal with have similar values and business ethics to us, including having controls in place to prevent bribery and corruption.
- It is not permissible to give payments to encourage or speed up officials to perform routine functions they are otherwise obligated to perform.
- It is permissible to pay for legally required administrative fees or fast-track services.
- Hospitality or promotional expenditure is permitted, but it must be proportionate and reasonable, such as tickets to sporting events, taking clients to dinner and paying for reasonable travel expenses.
- It is permissible to offer gifts to clients as a reflection of a good relationship, but it must be proportional and reasonable.
- The receiving of gifts and hospitality is permissible, so long as it is proportionate. For any gift or hospitality worth over £150, permission must be sought from a senior manager and the gift or hospitality formally logged on the register. Please be aware that you may also have obligations to register this under HMRC Guidelines.
- The giving or receiving of charitable donations is permissible as this is benefiting the wider community rather than the customer, our employee, our sub-contractor, or agent.
- Any suspected acts of bribery will be reported immediately using the company reporting procedures, this includes whistleblowing if appropriate.

This Policy, associated procedures and performance will be monitored, audited, and reviewed, as per our corporate governance.



Andy Walls, Chief Executive Officer
01 December 2023