

# Anti-Bribery and Corruption Policy

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## Introduction by Chief Executive

**Esken is committed to conducting its business in an honest and ethical manner. We take a zero-tolerance approach to bribery and corruption.**

This Anti-Corruption and Bribery Policy (Policy) has been formally approved by Esken's Board of Directors and extends to all of Esken's business dealings and transactions.

Engaging in bribery and corruption is unlawful and any employee, director, or officer, including temporary or agency staff, and consultants, found to have breached the Policy will be liable to disciplinary action which may result in dismissal or other serious sanctions.

We expect all our partners, suppliers, and other stakeholders to comply with the law, and therefore with the principles of this Policy. Breaches of the Policy by customers, suppliers, joint venture partners or third party contractors and advisers to Esken may result in immediate termination of contracts with Esken.

All of us share a responsibility to ensure compliance with the Policy and, should you become aware that any person acting or purporting to act on the behalf of Esken may have committed an act of bribery or corruption, then you must report your concerns immediately to the Company Secretary, who fulfils the role of Head of Anti Bribery and Corruption (whose contact details are set out in Section 4 below).

In addition to this Policy, Esken operates a Whistleblowing Policy, and you can be assured that reporting any concerns will not result in you receiving any negative or retaliatory treatment from Esken.

I know that everyone within Esken shares the commitment of the Board of Directors to ensuring that the highest standards of business integrity are maintained and that I can count on you for your full support.

Thank you.

Warwick Brady

Chief Executive Officer (CEO)

October 2019

## 1. Policy statement

- 1.1 It is our policy to conduct all of 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 and corruption.
- 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 UK laws, including the Bribery Act 2010, in respect of our conduct both at home and abroad.
- 1.3 This Policy sets out the minimum standards and requirements which Esken expects to be adhered to. Where the local laws or customs in any country in which Esken is carrying out business provide that a higher standard of conduct is required then, that higher standard must be followed and, anyone acting on behalf of Esken must do so at all times in accordance with all applicable written local laws.

## 2. About this policy

- 2.1 The purpose of this Policy is to:
  - a. set out our expectations for observing and upholding Esken's position on bribery and corruption; and
  - b. provide information and guidance to those working for and on behalf of Esken, on how to recognise and deal with bribery and corruption issues.
- 2.2 It is a criminal offence to offer, promise, give, request, or accept a bribe. Individuals found guilty can be punished by up to ten years' imprisonment and/or a fine. As an employer if we fail to prevent bribery we can face an unlimited fine, exclusion from tendering for public contracts, and damage to our reputation. We therefore take our legal responsibilities very seriously.
- 2.3 In this Policy, third-party 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 advisers, representatives and officials, politicians and political parties.
- 2.4 This Policy does not form part of any employee's contract of employment and we may amend it at any time.

## 3. Who must comply with this policy?

- 3.1 This Policy applies to all persons working for us or any Group company, or on our behalf in any capacity, including employees at all levels; directors, officers, agency workers, seconded workers, volunteers, interns, agents, contractors, external consultants, third-party representatives and business partners, joint venture partners, sponsors, or any other person associated with us, wherever located in the world.

## 4. Who is responsible for the policy?

- 4.1 The Policy has been approved by the Esken Board of Directors which has overall responsibility for ensuring this Policy complies with our legal and ethical obligations, and that all those under our control comply with it.
- 4.2 The Head of Anti Bribery and Corruption has primary and day-to-day responsibility for implementing the Policy, monitoring its use and effectiveness, dealing with any queries in relation to it, auditing internal control systems and procedures to ensure they are operating effectively in practice, and reporting on progress and compliance to the Board of Directors.

- 4.3 Management at all levels are responsible for ensuring those reporting to them understand and comply with the Policy and are given adequate and regular training on it.
- 4.4 You are invited to comment on the Policy and suggest ways in which it might be improved. Comments, suggestions, and queries should be addressed to the Head of Anti Bribery and Corruption in the first instance: by either emailing the Company Secretary [lewis.girdwood@Esken.com](mailto:lewis.girdwood@Esken.com) or calling him on 01514 959 384.

## 5. What is bribery and corruption?

- 5.1 Bribery is offering, promising, giving or accepting any financial or other advantage, to induce the recipient or any other person to act improperly in the performance of their functions, or to reward them for acting improperly, or where the recipient would act improperly by accepting the advantage.
- 5.2 An advantage includes money, gifts, loans, fees, hospitality, services, discounts, the award of a contract or anything else of value.
- 5.3 A person acts improperly where they act illegally, unethically, or contrary to an expectation of good faith or impartiality, or where they abuse a position of trust. The improper acts may be in relation to any business or professional activities, public functions, acts in the course of employment, or other activities by or on behalf of any organisation of any kind.
- 5.4 Corruption is the abuse of entrusted power or position for private gain.
- 5.5 To assist in the identification of behaviour or actions which may be considered to constitute bribery and circumstances where individuals should be particularly alert to the risk of bribery and corruption taking place, a non-exhaustive list of potential risk scenarios are set out at paragraph 23 below.

## 6. What you must not do

- 6.1 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, or accept, a gift or hospitality during any commercial negotiations or tender process, if this could be perceived as intended, or likely to influence the outcome;
  - c. accept a payment, gift or hospitality from a third party that you know, or suspect is offered with the expectation that it we will provide a business advantage for them or anyone else in return;
  - d. accept hospitality from a third-party that is unduly lavish, or extravagant under the circumstances;
  - e. offer, or accept a gift to, or from government officials or representatives, or politicians or political parties, without the prior approval of the Head of Anti Bribery and Corruption;
  - f. threaten or retaliate against another individual who has refused to commit a bribery offence, or who has raised concerns under this Policy; or
  - g. engage in any other 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.
- 7.2 Facilitation payments, also known as “back-handers” or “grease payments”, are typically small, unofficial payments made to secure or expedite a routine or necessary action, such as obtaining visas or securing customs clearance (for example by a government official). They are not common in the UK but are common in some other jurisdictions.
- 7.3 Kickbacks are typically payments made in return for a business favour or advantage.
- 7.4 You must avoid any activity that might lead to a facilitation payment or kickback being made or accepted by us or on our behalf, or that might suggest that such a payment will be made or accepted, as such payments would be considered to be at high risk of constituting a bribe. 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 a payment, you should raise these with the Head of Anti Bribery and Corruption.
- 7.5 Facilitation payments can be a difficult and complex area and it is not always easy to establish if a particular request is permitted. If you are in any doubt as to whether a particular request is acceptable, please seek further advice from the Head of Anti Bribery and Corruption before making or agreeing to make any such payment.

## 8. Hospitality and entertainment

- 8.1 Corporate hospitality and promotional, or other business expenditure which seeks to improve the image of Esken, better present Esken’s products and services, or establish cordial relations, is recognised as an established and important part of doing business. Such hospitality and expenditure must not however, be used to influence other people to secure business or a business advantage for Esken.
- 8.2 This Policy therefore allows reasonable and appropriate hospitality or entertainment given to or received from third parties, for the purposes of:
- a. establishing or maintaining good business relationships;
  - b. improving or maintaining our image or reputation; or
  - c. marketing or presenting our products and/or services effectively.
- 8.3 You must also ensure that any gift or hospitality or entertainment is made strictly in accordance with Esken Expenses Policy GP 007 (located on the Support Services Document Portal).
- 8.4 Entertainment may only be provided to third-parties on the behalf of Esken if the following rules are adhered to:

Description of Regulation	Action
<p>(i) No lavish, costly, or inappropriate entertainment Any form of entertainment which might be considered to be lavish or inappropriate is prohibited in all circumstances. The total cost of any entertainment provided to any one person on any one occasion must be relative to the business objectives.</p>	<p>Individuals providing or authorising the provision of entertainment on behalf of Esken must do so in accordance with Esken Expenses Policy (GP 007) and keep full records of any entertainment provided. If in doubt, ask, or contact the Head of Anti Bribery and Corruption for advice.</p>
<p>(ii) Entertainment to be paid for directly Esken should pay the cost of any entertainment provided directly to the relevant service provider i.e. the restaurant, facility or hotel in question. In exceptional circumstances, it may be necessary to reimburse third-parties for the cost of entertainment which Esken is paying for. This is only permitted if the following requirements are met: (A) such indirect payments must not become a matter of routine or course; (B) Reimbursement must not be provided where there is any suggestion that the service provider in question is in some way connected with the third party to whom Esken is making payment and/or that such third party will receive a commission or “cut” from that service provider of any payments which it receives from Esken; and (C) Original itemised receipts from the applicable service providers must be obtained from the third party to whom payment is being made. Copy or generic receipts generated by that third party itself are not acceptable.</p>	<p>Authorisation should be obtained in advance where the value of hospitality being given is over £40.00 and should be recorded on the HER Form. Where the value is over £40 and less than £200 approval can be given by your line manager. Where the value is over £200 approval must be given by the Divisional Managing Director (MD) / Chief Executive Officer (CEO) and Esken Chief Financial Officer (CFO).</p>
<p>(iii) No cash allowances Under no circumstances are cash or cash allowances (such as the provision of “per day” cash payments to individuals which Esken has no control over the spending of and, no receipts evidencing payments from that money are expected to be provided) to be paid as part of any entertainment provided by Esken.</p>	<p>If you become aware of any cash (or equivalent, e.g. vouchers) payments, you must report these to the Head of Anti Bribery and Corruption immediately.</p>
<p>(iv) Group representative to be present It is only appropriate for Esken to fund entertainment at which representatives of Esken are present or which is clearly endorsed by or connected with Esken – for example, sponsorship of an exhibition or event open to the general public where it is clearly unrealistic for a representative of Esken to be continually present. However, the provision of specific entertainment for specific individuals where no representative of Esken due to be present or is present is prohibited in all circumstances.</p>	<p>If you become aware that entertainment has been provided where there is no representative of Esken present, you must report this to the Head of Anti Bribery and Corruption immediately.</p>
<p>(v) Person to whom entertainment may be provided In the usual course of dealings, Esken expects that entertainment should only be provided to those individuals</p>	<p>If you are unsure, you should seek advice from the Head of Anti Bribery and Corruption in advance.</p>

with whom Esken has business dealings or is looking to have business dealings (for example, prospective or target clients) and should not, as a matter of course, extend to the family or friends of the individual in question. However, Esken also acknowledges that in certain circumstances it may be appropriate to extend some entertainment to family members of an individual.

In this respect, Esken expects individuals to adopt a common-sense approach, which reflects both the spirit and letter of this Policy, to decide whether it would be appropriate in the circumstances to provide entertainment to family members. For example, hosting a table at a charity ball, to which clients and their partners are invited, is unlikely to result in any breach of this Policy, whereas paying for a client and their partner to go on holiday is clearly inappropriate.

(vi) Timing of entertainment

Entertainment must not be provided in order to specifically influence, or attempt to influence, any third-party to follow a particular course of action. Accordingly, careful consideration should be given to when any entertainment is provided and, under no circumstances, should entertainment be provided (nor should any offer be made to provide entertainment at a later date) during the course of negotiations between Esken, and any third-party, or whilst Esken may be tendering for the award of any work, over which the recipient of any entertainment may have any influence.

Seek advice from the Head of Anti Bribery and Corruption if you have any concerns about entertainment planned or provided, and the potential impact on contracts or work.

- 8.5 The above rules are set out in the context of Esken providing entertainment to a third-party; and the principles apply equally where a third-party offers to entertain you.
- 8.6 Where entertainment or hospitality is offered to you, if the value is under £40, you should inform your line manager and keep your own records; if the value is over £40 and less than £200 you should seek pre-approval from your line manager and record the activity and value on a Hospitality and Entertainment (HER) Form held in Cascade. If the value is over £200, you should seek approval from the Divisional MD/CEO and Esken Chief Financial Officer (CFO).
- 8.7 You are only permitted to accept entertainment from third parties with whom Esken deals and which meets all of the above requirements and you must not accept any form of entertainment where doing so might be interpreted as you accepting a Bribe or result in any suggestion that you are obliged to act other than in the best interests of Esken or in breach of this Policy.
- 8.8 Any offer to provide you with entertainment, which, if accepted, would constitute a breach of this Policy, must be reported as soon as possible to the Head of Anti Bribery and Corruption.

## 9. Gifts

- 9.1 From time to time, it may be appropriate for Esken in the course of legitimate business dealings to provide reasonable and proportionate small gifts to third parties. However, Esken must ensure that any such gifts do not constitute (nor risk being perceived as constituting) Bribery.

9.2 Accordingly, gifts may only be provided to third parties on the behalf of Esken if the following rules are adhered to:

Description of Regulation	Action
<p>(i) No cash gifts Under no circumstances are cash gifts to be provided on the behalf of Esken. This prohibition includes not only cash but any form of “cash equivalent” such as gift vouchers or gift certificates.</p>	<p>If you become aware of any cash, or equivalent, gift, you must report this to the Head of Anti Bribery and Corruption immediately.</p>
<p>(ii) Gifts to be of nominal value Gifts must be of nominal value and in no circumstances should any gift be overly lavish or excessive. All single gifts in excess of £40 and less than £200 must be approved by your line manager. Where the value is over £200, approval must be given by the Divisional MD/CEO and the Head of Anti Bribery and Corruption. If gifts are given collectively (i.e. for an individual) in excess of £500 over any one year, this must be agreed by the Divisional Managing Director and Head of Anti Bribery and Corruption.</p>	<p>For any gifts over £40 seek pre-authorisation. Report in Hospitality and Entertainment Form (HER).</p>
<p>(iii) Gifts to be limited only to those dealing with Esken Gifts may only be provided to those individuals with whom Esken has business dealings. The provision of discrete gifts paid for by Esken must not be extended to the family or friends of the individual in question although, joint gifts (such as the sending of flowers to a client and their partner to mark the birth of a child) are permitted.</p>	
<p>(iv) Gifts must be given in Esken’s name Gifts must be given in Esken’s name and not in your name.</p>	
<p>(v) Gifts to be given openly Gifts should be given in an open and transparent manner. Gifts must not be given in secret nor any attempt made to disguise the fact that a gift has been provided on the behalf of Esken to a particular person.</p>	
<p>(vi) Timing of gifts Gifts must not be given in order to specifically influence, or attempt to influence, any third-party to follow a particular course of action. Accordingly, careful consideration should be given to when any gift is provided, and under no circumstances should gifts be given (nor should any offer be made to provide a gift at a later date) during the course of negotiations between Esken, and any third-party, or whilst Esken may be tendering for the award of any work, over which the recipient of any gift may have any influence.</p>	
<p>(vii) No routine gifts</p>	



Gifts must not be given as a matter of routine or course, and should be linked in most cases to a particular occasion or event – for example, the provision of small promotional items, such as branded pens or memory sticks, to or from existing customers, suppliers and business partners will usually be acceptable as will the sending of congratulatory flowers to a customer on the birth of a child.

Other than in the case of small promotional items which are being provided by Esken generally, no more than three gifts may be provided to any person on the behalf of Esken in any year.

(viii) It complies with any applicable local law

- 9.3 As above, the principles that apply to giving gifts apply equally to their acceptance from third-parties. You are only permitted to accept gifts from third-parties with whom; Esken deals with, that meets all of the above requirements and you must not accept any gift where doing so might be interpreted as you accepting a Bribe, or result in any suggestion that you are obliged to act other than in the best interests of Esken or in breach of this Policy. For the avoidance of doubt, all gifts received (even where below nominal value) must be recorded by you (own record) and reported to your line manager.
- 9.4 No Company officer, employee, business partner, agent, or others working on Esken's behalf (including agency workers, seconded workers, volunteers, interns, contractors, external consultants, third-party representatives and joint venture partners) may request, agree to receive or accept payments (or anything else of value) except in accordance with this Policy. To this end, business gifts received over £40 must be:
- i) Authorised by the relevant authoriser in advance.
  - ii) Recorded on HER Form.
- 9.5 Any offer to provide you with a gift, which if accepted, would constitute a breach of this Policy must be reported as soon as possible to the Head of Anti Bribery and Corruption.

## 10. Charitable donations

- 10.1 From time to time, Esken may make charitable donations either of its own volition or in response to requests from third-parties.
- 10.2 Care must be taken when making any charitable donation on behalf of Esken to ensure that such donation is for bona-fide charitable purposes and is not, in reality, a Bribe (or likely to be considered to be a Bribe by an independent observer).
- 10.3 Accordingly, all charitable donations to be made by Esken must be pre-authorized by the Esken CFO.

## 11. Political donations

- 11.1 As a matter of policy, Esken does not make donations to political parties, and no person is authorised to make, or authorise payments to political parties which purport to be on the behalf of Esken. This prohibition extends not only to cash donations to political parties, but also to the provision of other assistance to political parties which would involve Esken including, but not limited to:

- a. campaigning on the behalf of political candidates on Group premises;

- b. allowing Group property to be used to assist in campaigning on the behalf of a political party (such as the printing of leaflets);
- c. the purchasing on the behalf of Esken (or using Esken's funds to purchase) tickets to fundraising events held by political parties;
- d. making donations on the behalf of Esken (or using Esken's funds to make donations) to "think tanks" or research bodies with a known affiliation to a particular political party or ideology; and/or
- e. authorising any political candidate or party to represent that they are in any way affiliated with Esken.

## 12 Sponsorship

- 12.1 Unless you have been granted specific authority by Esken to do so, you may not enter into any sponsorship arrangement on the behalf of Esken, nor agree that any third-party may represent that they (or their products or services) are in any way affiliated with or sponsored or endorsed by Esken.
- 12.2 You should refer any sponsorship or endorsement requests which you receive to the Head of Communications.
- 12.3 If you become aware that any third-party is falsely claiming to be affiliated, sponsored or endorsed by Esken then you must report that to the Divisional MD/CFO (for Esken functions) and the Company Secretary as soon as possible.

## 13. Due diligence

- 13.1 Esken may also, from time to time, need to contract with third-parties (as defined in paragraph 2.3 above). Esken may be held liable for corrupt payments (wherever made) which a third-party makes on Esken's behalf.
- 13.2 It is, therefore, vital that these third-parties comply with all applicable anti-corruption laws at all times. In addition to the normal due diligence process on a third party's expertise, experience and qualifications, you must take additional steps to ensure compliance with anti-bribery legislation.
- 13.3 Key Points:
  - a. You must apply a risk assessment to determine the competence and reputation of all third parties;
  - b. As part of the risk assessment, you must request the third party to declare its contracts with government officials. These relationships include not only family relationships, but business relationships as well;
  - c. You must keep a detailed file of the due diligence efforts made in conjunction with contracting with third parties;
  - d. You must ensure that all contracts between Esken and third parties contain appropriate representations and warranties from the third party concerning past and future compliance with anti-bribery legislation. These representations and warranties should also include periodic certification that the third party remains in compliance;
  - e. Compensation given to third parties for services rendered must be reasonable and proportionate at all times.
- 13.4 Mergers & Acquisitions (M&A) / joint venture due diligence:
  - 13.4.1 Esken may, from time to time, look to make acquisitions or enter into joint venture arrangements. As there are circumstances in which subsidiaries and, potentially, joint venture partners could be

deemed associated persons of Esken, it is vital that all M&A and joint venture arrangements are subject to proper vetting.

- 13.4.2 In addition to the normal due diligence process that focuses on the joint venture partner's relevant expertise, experience and qualifications, or corporate information relating to an M&A target, Esken must take additional steps to ensure compliance with anti-bribery legislation.

## 14. Declaration of interests

- 14.1 All of Esken's directors, employees, licensees, officers, consultants, joint venture partners and agents must declare any personal or business interests that they or a close relative has in relation to current or future business transaction with Esken, as soon as they become aware of the potential relationship.
- 14.2 Those individuals included on the "At Risk" Register must complete a declaration of interest form at least bi-annually and return it to the Head of Anti Bribery and Corruption. If those individuals become aware of an actual or potential conflict of interest in between a six monthly review, they should report this immediately.
- 14.2 The Declaration of Interest form held in Cascade will be provided during training. It should be completed and given to the Head of Anti Bribery and Corruption at the same time the completion of training is signed.

## 15. Investigations and auditing

- 15.1 The Head of Anti Bribery and Corruption 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.
- 15.2 All people subject to this Policy are responsible for its success and should ensure that they use it to disclose any suspected bribery or suspicious circumstances to the Head of Anti Bribery and Corruption. The Head of Anti Bribery and Corruption Officer is responsible for investigating any suspicious activity or reports made to them.
- 15.3 The Head of Anti Bribery and Corruption is responsible for the creation of policies and procedures in relation to how reports of suspicious activities will be investigated.
- 15.4 It is the responsibility of the Head of Anti Bribery and Corruption to report to the Board on a regular basis in relation to the performance of Esken under this Policy and in relation to any incidents of bribery or corruption.
- 15.5 Esken acknowledges that its business and potentially the risks of bribery and corruption it faces will change over time, and it is the responsibility of the Head of Anti Bribery and Corruption to ensure that this Policy and other anti-bribery and corruption procedures remain relevant to Esken and to respond to other external stimuli that may affect the procedures that Esken needs to have in place.

## 16. Record-keeping

- 16.1 We must keep financial records and have appropriate internal controls in place which will evidence the business reason for making payments to third parties.
- 16.2 You must declare and keep a written record of all hospitality or gifts given or received (irrespective of value), which will be subject to managerial review.
- 16.3 You must submit all expenses claims relating to hospitality, gifts, or payments to third-parties in accordance with Esken Expenses Policy GP 007 and record the reason for expenditure.

- 16.4 All accounts, invoices, and other records relating to dealings with third parties including suppliers and customers should be prepared with strict accuracy and completeness. Accounts must not be kept “off-book” to facilitate or conceal improper payments.

## 17. Your responsibilities

- 17.1 You must ensure that you read, understand, and comply with this Policy, and must complete any mandatory Anti Bribery and Corruption training that Esken provides.
- 17.2 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. You are required to avoid any activity that might lead to, or suggest, a breach of this Policy.
- 17.3 If you believe or suspect that a conflict with this Policy has occurred, or may occur in the future, you should raise this concern as soon as possible.

## 18 How to raise a concern

- 18.1 You are required to raise concerns about any issue or suspicion of bribery or corruption at the earliest possible stage.
- 18.2 If you are offered a bribe, or are asked to make one, or if you believe or suspect that any bribery, corruption or other breach of this Policy has occurred or may occur, you must notify your manager or the Head of Anti Bribery and Corruption, or report it in accordance with our Whistleblowing Policy GP 003 as soon as possible. All employees have access to the free of charge Expolink hotline (telephone number 0800 374 199).
- 18.3 If you are unsure about whether a particular act constitutes bribery or corruption, raise it with your manager or the Head of Anti Bribery and Corruption or through the confidential helpline.

## 19. Protection

- 19.1 Individuals who refuse to accept or offer a bribe, or 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.
- 19.2 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 Head of Anti Bribery and Corruption or Esken HR Director immediately. If the matter is not remedied, and you are an employee, you should raise it formally using our Grievance Procedure (GOP 076), which can be found online at the Support Services Document Portal.

## 20. Emergencies and personal safety

- 20.1 Esken acknowledges that in rare circumstances, individuals may be placed in extreme circumstances involving duress, extortion or threats to personal health or safety unless they agree to engage in conduct which would ordinarily constitute a breach of this Policy.
- 20.2 In these circumstances, the making of payments or the taking of other actions which would ordinarily constitute a breach of this Policy is permitted provided that the incident in question is reported to the Head of

Anti Bribery and Corruption as soon as possible and, the individual in question participates in any subsequent investigation by Esken and/or any enforcement authorities.

## 21. Training and communication

- 21.1 Training on this Policy forms part of the induction process for all individuals who work for us, and regular training will be provided, as necessary.
- 21.2 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.

## 22. Breaches of this policy

- 22.1 A breach of this Policy will be considered by Esken to be a serious offence. Any employee who breaches this Policy will face disciplinary action, which could result in dismissal for misconduct or gross misconduct.
- 22.2 We may terminate our relationship with other individuals and organisations working on our behalf if they breach this Policy.

## 23. Potential risk scenarios: “red flags”

- 23.1 The following is a list of possible red flags that may arise during the course of you working for us 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.
- 23.2 If you encounter any of these red flags while working for us, you must report them promptly to your manager OR to the Head of Anti Bribery and Corruption OR using 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 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 requests 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 entertainment or gifts before commencing or continuing contractual negotiations or provision of services;
  - h. a third party requests that a payment is made to “overlook” potential legal violations;
  - i. a third party requests 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 customised;
  - 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.

## Appendix A

### Quick reference guide – Gifts and Hospitality

For ease of reference, the table below provides an overview of the limits and recording requirements in relation to the giving and receiving of gifts and hospitality.

However, you must read and be familiar with the total contents of this Policy.

#### Hospitality and entertainment

	Approval	Recorded
<b>Given</b>		
< £40	Not required	Own record
>£40 < £200	Line manager approval	HER Form
>£200	Divisional MD/CEO and Esken CFO	HER Form
<b>Received</b>		
< £40	Line manager to be informed	Own record
>£40 < £200	Line manager approval	HER Form
>£200	Divisional MD/CEO and Esken CFO	HER Form

#### Gifts

	Approval	Recorded
<b>Given</b>		
< £40	Not required	Own record
>£40 < £200	Line manager approval	HER form
>£200	Divisional MD/CEO and Head of Anti Bribery and Corruption.	HER Form
<b>Received</b>		
< £40	Line manager to be informed	Own records
>£40 < £200	Line manager approval	HER Form
>£200	Divisional MD/CEO and Head of Anti Bribery and Corruption	HER Form
<b>Given or received</b>		
>£500	Gifts received or given to an individual which collectively exceed £500 in one year must be approved by Divisional MD/CEO and Head of Anti Bribery and Corruption	HER Form

## Appendix B

### Controls to support the Anti Bribery and Corruption Policy

The following control framework is in place to support the Anti Bribery and Corruption Policy and to enable Esken to comply with requirements of relevant Anti Bribery legislation.

#### 1 Risk assessment

To identify and evaluate the areas or activities within Esken which are considered to present a higher risk of bribery and corruption.

This will be reviewed annually by the Head of Anti Bribery and Corruption, in conjunction with other members of the senior executive team.

#### 2 At Risk Register

This will record those roles and individuals involved in areas or activities which are considered to be at higher risk of bribery and corruption. The assessment will be based on a clear set of criteria and linked to the risk assessment.

The Head of Anti Bribery and Corruption will be informed by Group HR of any starters, movers or leavers for roles included on the At Risk Register.

Divisional and Support Service Heads will be responsible for informing the Head of Anti Bribery and Corruption of any third-parties who may need to be considered and included, e.g. in relation to Joint Ventures or partnerships.

The register reviewed biannually by the Head of Anti Bribery and Corruption, with input from the Divisional and Support Service Heads.

#### 3 Declaration of Interest

All individuals on the At Risk Register must complete a Declaration of Interest form located in Cascade, at least biannually and ensure this is kept up to date during the year for any changes in their situation, or where changes in the business mean that a potential conflict of interest may arise.

#### 4 Hospitality and Entertainment Register

Divisional HER Registers and a Group HER Register will be maintained, to facilitate the recording of gifts and hospitality in accordance with this policy.

These will be reviewed by Head of Anti Bribery and Corruption on a quarterly basis. Any anomalies will be reported to the Esken CFO and the Board.

All individuals on the At Risk Register (including Non-Executive Directors) will be required to confirm the completeness of their HER recording to the Head of Anti Bribery and Corruption every six months.

#### 5 Training

All relevant new starters will be required to complete mandatory Anti Bribery and Corruption training, and to sign that they have received, read, and understood this policy. "Relevant" includes those staff who may be in a position to influence decisions within or activities undertaken by Esken.

If appropriate, following any review of the risk register or the At Risk Register, additional subject specific training may be provided.



Refresher training will be provided to staff as appropriate.

## 6. Monitoring

The Head of Anti Bribery and Corruption will liaise with:

- the Head of Group Risk and Safety to ensure that there is appropriate assurance coverage of key ABC risk areas in the annual audit programme
- the Head of Internal Audit/provider of internal audit services, to consider the coverage of ABC risks
- Esken Head of Procurement to ensure that supplier approval processes include appropriate due diligence; and suppliers confirm that they comply with anti-bribery and modern slavery obligations.

Where issues or gaps are identified, the Head of Anti Bribery and Corruption will agree with the Esken CFO how this will be addressed.