

Fraud and Anti-Bribery Policy

Introduction

COMPANY is committed to protecting its reputation, employees and clients from any consequences of Fraudulent Activity. As such, every effort will be taken to preserve the highest standards of honesty, transparency and accountability and (Company) expects all employees and all others who transact with the Company to act in a manner consistent with these values.

Policy Scope

This policy applies to employees at all levels, volunteers, agency workers, contractors, interns and those on work experience, in addition to all those who transact with the company.

For the purposes of this policy fraud will be defined as any corrupt or dishonest act or omission that causes loss to the Company, avoidance of an obligation or results in a benefit or advantage (to the person acting or omitting to act or to a third person) and is deliberate or reckless in relation to the harm/loss caused or advantage gained. Such actions could include dishonesty, deception, bribery, forgery, extortion, corruption, theft, conspiracy, embezzlement, misappropriation, false representation, concealment of material facts, false pretence, false accounting and collusion. This list is not exhaustive.

For the purposes of this Policy, the term ‘fraud’ includes attempted fraud.

COMPANY also prohibits the offering, the giving, the solicitation or the acceptance of any bribe, whether cash or other inducement, from any person or company in a way which is unethical in order to gain an advantage for the company, individual or anyone connected with the company or the individual.

Responsibility of Management

Management, including senior management and heads of department, must ensure they remain alert for any indication of improper activity that is or was in existence, and must put in place appropriate controls to prevent such occurrences.

Responsibility of Employees

All workers, as outlined above, must ensure to conduct their business in a way that is compatible with this policy, and in such a way as to prevent improper activity from occurring within the workplace.

Employees should remain alert to the possibility of fraud and report any suspicion of fraud or bribery without delay to the appropriate person.

Additionally, employees are required to cooperate fully with any investigations into fraudulent activity.

Reporting Procedures

Any person who suspects any improper activity is or was in existence must report their suspicions immediately to a relevant person.

The reporting procedures to be followed in such a case are laid down within the Company Protected Disclosures Policy. In addition, any required investigation into the possibility of Fraud or Bribery within the workplace will take place in line with the Company Protected Disclosures Policy.