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Anti-Bribery and Corruption Policy

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Financial Policies Scope, Exceptions & Compliance

Scope, Exceptions and Compliance

- The Scope, Exceptions and Compliance of this policy shall be as defined in the relevant sections of the [ES Global Policy Framework \(301,Page,es_global_policy_framework,KB.aspx\)](#).
- This policy applies to all employees and officers of the Company, and to temporary workers, consultants, contractors, agents, and subsidiaries acting for, or on behalf of, the Company ("associated persons") within the UK and overseas.
- This policy is not contractual but outlines the way in which ES Global aims to manage bribery and corruption.

Definitions

- **Bribery** - A bribe is a financial or other type of advantage that is offered or requested with the:
 - Intention of inducing or rewarding improper performance of a function or activity; or
 - Knowledge or belief that accepting such a reward would constitute the improper performance of such a function or activity.
 - An attempt to make someone do something for you by giving the person money, presents, or something else that they want
- **Corruption** - dishonest or illegal behavior involving a person in a position of power, for example, accepting money for doing something illegal or immoral:

Objective

- The Company may also face criminal liability for unlawful actions taken by its employees or associated persons under the Bribery Act 2010. All employees and associated persons are required to familiarize themselves and comply with this policy, including any future updates that may be issued from time to time. This policy covers:
 - The main areas of liability under the Bribery Act 2010;
 - The responsibilities of employees and associated persons acting for, or on behalf of, our organization; and
 - The consequences of any breaches of this policy.

Policy Statements

Bribery Act 2010

- The Company is committed to complying with the Bribery Act 2010 in its business activities in the UK and overseas.
- A relevant function or activity includes public, state or business activities or any activity performed in the course of a person's employment, or on behalf of another organization or individual, where the person performing that activity is expected to perform it in good faith, impartially, or in accordance with a position of trust.
- A criminal offence will be committed if:
 - An employee or associated person acting for, or on behalf of, the Company offers, promises, gives, requests, receives or agrees to receive bribes; or
 - An employee or associated person acting for, or on behalf of, the Company offers, promises, or gives a bribe to a foreign public official with the intention of influencing that official in the performance of their duties (where local law does not permit or require such influence); and
 - The Company does not have the defense that it has adequate procedures in place to prevent bribery by its employees

or associated persons.

What is Prohibited?

- Employees or associated persons are prohibited from offering, promising, giving, soliciting, or accepting any bribe.
- The bribe might be cash, a gift or other inducement to, or from, any person or organisation, whether a public or government official, official of a state-controlled industry, political party or a private person or organisation, regardless of whether the employee or associated person is situated in the UK or overseas.
- The bribe might be made to ensure that a person or organisation improperly performs duties or functions (for example, by not acting impartially or in good faith or in accordance with their position of trust) to gain a commercial, contractual, or regulatory advantage for our organisation in either obtaining or maintaining organisation business, or personal advantage, financial or otherwise, for the individual or anyone connected with the individual.
- This prohibition also applies to indirect contributions, payments or gifts made in any manner as an inducement or reward for improper performance, for example through consultants, contractors or subcontractors, agents or sub-agents, sponsors or sub-sponsors, joint-venture partners, advisors, customers, suppliers or other third parties.

Records

- Employees and, where applicable, associated persons, are required to take particular care to ensure that all records are accurately maintained in relation to any contracts or business activities, including financial invoices and all payment transactions with clients, suppliers, and public officials.
- Due diligence should be undertaken by employees and associated persons prior to entering into any contract, arrangement, or relationship with a potential supplier of services, agent, consultant, or representative in accordance with our procurement and risk management procedures.
- Employees and associated persons are required to keep accurate, detailed, and up-to-date records of all corporate hospitality, entertainment or gifts accepted or offered.

Working Overseas

- Employees and associated persons conducting business on behalf of the Company outside the UK may be at greater risk of being exposed to bribery or unethical business conduct than UK-based employees. Employees and associated persons owe a duty to the Company to be extra vigilant when conducting international business.

Suspicious Activity Reporting

- Employees and associated persons are required to cooperate with our risk management procedures and to report suspicions of bribery to your line manager or the Chief Financial Officer. While any suspicious circumstances should be reported, employees and associated persons are required particularly to report:
 - Close family, personal or business ties that a prospective agent, representative or joint-venture partner may have with government or corporate officials, directors, or employees;
 - A history of corruption in the country in which the business is being undertaken;
 - Requests for cash payments;
 - Requests for unusual payment arrangements, for example via a third party; • requests for reimbursements of unsubstantiated or unusual expenses; or
 - A lack of standard invoices and proper financial practices.
- If an employee or associated person is in any doubt as to whether or not a potential act constitutes bribery, the matter should be referred to the ES Global Chief Financial Officer.

Facilitation Payments

- Employees or associated persons are prohibited from making or accepting any facilitation payments. These are payments made to government officials for carrying out or speeding up routine procedures. They are more common overseas. Facilitation payments are distinct from an official, publicly available fast-track process.
- Facilitation payments, or offers of such payments, will constitute a criminal offence by both the individual concerned and the Company, even where such payments are made or requested overseas. Employees and associated persons are required to act with greater vigilance when dealing with government procedures overseas.
- Where a public official has requested a payment, employees or associated persons should ask for further details of the

purpose and nature of the payment in writing. If the public official refuses to give these, this should be reported immediately to the ES Global Chief Financial Officer.

- If the public official provides written details, the Chief Financial Officer will consider the nature of the payment. Local legal advice may be sought.
- If it is concluded that the payment is a legitimate fee, for example part of a genuine fast-track process, or is permitted locally, our company will authorize the employee to make the payment.
- Where the Chief Financial Officer considers that the request is for a facilitation payment, the employee or associated person will be instructed to refuse to make the payment and notify the public official that the employee or associated person is required to report the matter to the Company and the UK embassy.
- We will seek the assistance of the relevant employee in its investigation and may determine that the matter should be referred to the relevant prosecution authorities.
- If an employee or associated person has any other concerns about the nature of a request for payment, they should report it to the Chief Financial Officer using the reporting procedure set out in this policy and in accordance with our [Whistleblowing Policy](https://esglobalsolutions365.sharepoint.com/:f:/r/sites/ESGHome/Shared%20Documents/Human%20Resources/Policies?csf=1&web=1&e=hUNArb).
(<https://esglobalsolutions365.sharepoint.com/:f:/r/sites/ESGHome/Shared%20Documents/Human%20Resources/Policies?csf=1&web=1&e=hUNArb>)

Charitable and Political Donations

- The Company considers that charitable giving can form part of its wider commitment and responsibility to the community. We support a number of charities that are selected in accordance with objective criteria, following a risk assessment. We may also support fundraising events involving employees.

What Practices are Permitted?

- This policy does not prohibit:
 - Normal and appropriate hospitality and entertainment with clients (please see our '[Expenses and Travel Policy](https://esglobalsolutions365.sharepoint.com/:f:/r/sites/ESGHome/Shared%20Documents/Human%20Resources/Policies?csf=1&web=1&e=Q8XucL)') (<https://esglobalsolutions365.sharepoint.com/:f:/r/sites/ESGHome/Shared%20Documents/Human%20Resources/Policies?csf=1&web=1&e=Q8XucL>); and
 - The use of any recognized fast-track process that is publicly available on payment of a fee.
- Any such practices must be proportionate, reasonable, and made in good faith.
- Clear records must be kept.

Risk Management

- The Company has established detailed risk management procedures to prevent, detect and prohibit bribery. We will conduct risk assessments for each of its key business activities on a regular basis and, where relevant, will identify employees or officers of the Company who are in positions where they may be exposed to bribery.
- The Company will identify high-risk areas, for example projects undertaken in high-risk countries, tenders for work and those working on high-value projects.
- We will:
 - Regularly monitor "at risk" employees and associated persons;
 - Regularly communicate with "at risk" employees and associated persons;
 - Undertake extensive due diligence of third parties and associated persons; and
 - Communicate its zero-tolerance approach to bribery to third parties, including actual and prospective customers, suppliers, and joint-venture partners.

Corporate Entertainment, Gifts, Hospitality, and Promotional Expenditure

- The Company permits corporate entertainment, gifts, hospitality, and promotional expenditure that is undertaken:
 - For the purpose of establishing or maintaining good business relationships;
 - To improve the image and reputation of our Company; or
 - To present our services effectively
- Provided that it is:
 - arranged in good faith; and
 - not offered, promised, or accepted to secure an advantage for the Company or any of its employees or associated

persons or to influence the impartiality of the recipient.

- We will authorize only reasonable, appropriate, and proportionate entertainment and promotional expenditure.
 - This principle applies to employees and associated persons, whether based in the UK or overseas. However, those with remits overseas will be given further training on the specific procedures that they are required to follow.
- Employees and, where relevant, associated persons should submit requests for proposed hospitality and promotional expenditure well in advance of proposed dates to their line manager.
- Employees are required to set out in writing:
 - The objective of the proposed client entertainment or expenditure;
 - The identity of those who will be attending;
 - The organization that they represent; and
 - Details and rationale of the proposed activity.
- We will approve business entertainment proposals only if they demonstrate a clear business objective and are appropriate for the nature of the business relationship.
- We will not approve business entertainment where it considers that a conflict of interest may arise or where it could be perceived that undue influence, or a particular business benefit was being sought (for example prior to a tendering exercise).
- Any gifts, rewards or entertainment received or offered from clients, public officials, suppliers, or other business contacts should be reported immediately to Chief Financial Officer.
- In certain circumstances, it may not be appropriate to retain such gifts or be provided with the entertainment and employees and associated persons may be asked to return the gifts to the sender or refuse the entertainment, for example where there could be a real or perceived conflict of interest.
 - As a general rule, small tokens of appreciation, such as flowers or a bottle of wine, may be retained by employees.
- If an employee or associated person wishes to provide gifts to suppliers, clients or other business contacts, prior written approval from Chief Financial Officer is required, together with details of the intended recipients, reasons for the gift and business objective.
 - These will be authorized only in limited circumstances.
 - Employees and, where applicable, associated persons must supply records and receipts, in accordance with our 'Expenses and Travel Policy'.
(<https://esglobalsolutions365.sharepoint.com/:f:/r/sites/ESGHome/Shared%20Documents/Human%20Resources/Policies?csf=1&web=1&e=Q8Xucl>)

Receipt of Gifts

- Any employee who is given a gift (whether in the form of an item, money, vouchers etc), prize, sample, reward or competition entry by a business contact (eg customer, supplier - actual or potential) must disclose the fact of the gift and its nature to their manager or HR department.
- Sometimes, there will be an exceptional case where we decide, for example, that the gift, prize, sample, reward or competition entry was made as a token of the donor's gratitude for a service carried out to a very high standard. In these circumstances, the recipient may be allowed to retain the gift. However, this will be subject to approval.
- Promotional gifts which are not of significant value, such as stationery, are exempt from this policy and need not be disclosed. However, employees are reminded that, since such gifts are sent only to a limited number of employees, these should be given to the HR Director for distribution amongst all employees.
- If the gift is of significant value and, for example, the recipient is in a position to influence business dealings, its acceptance will be treated as gross misconduct.

Giving and Offering Gifts

- While it is our policy not to offer gifts to suppliers and clients etc, other than at Christmas, we recognise that, on occasions this may be appropriate, for example, when someone carries out work on a voluntary basis or for a nominal fee, or if a service has been carried out in an exceptional manner.
- In such a case, employees should put a request in writing to the Chief Financial Officer explaining:
 - who the gift is for
 - why it should be given
 - the nature of the gift and its approximate value.

- If the request is approved, the employee's manager must authorize the purchase of the gift.
- No employee must offer any inappropriate gift or benefit to existing or potential contacts.
- Employees who send gifts which have not been approved in accordance with this policy will not be reimbursed for the cost of the gift. Furthermore, such action may, depending on the circumstances, be treated as a disciplinary offence.

Samples/Branded Products

- Employees are not permitted to loan, advertise, sell (including on any internet auction site), or give to charity any of our samples or branded products without the permission of the Chief Financial Officer .

Relationships with Suppliers and Clients

- Employees must not enter into any personal or private purchasing arrangements with any of our suppliers, clients or members.
- Employees may not use any of our relationships with our suppliers or members to obtain any gratuities. This includes client branded products and merchandise or services.

Responsibilities

Reporting Suspected Bribery

- The Company depends on its employees and associated persons to ensure that the highest standards of ethical conduct are maintained in all its business dealings. Employees and associated persons are requested to assist the Company and to remain vigilant in preventing, detecting, and reporting bribery.
- Employees and associated persons are encouraged to report any concerns that they may have to the Chief Financial Officer as soon as possible. Issues that should be reported include:
 - Any suspected or actual attempts at bribery;
 - Concerns that other employees or associated persons may be being bribed; or
 - Concerns that other employees or associated persons may be bribing third parties, such as clients or government officials.
- A [form](https://esglobalsolutions365.sharepoint.com/:f:/r/sites/ESGHome/Shared%20Documents/Human%20Resources/Policies?csf=1&web=1&e=Q8XucL) (<https://esglobalsolutions365.sharepoint.com/:f:/r/sites/ESGHome/Shared%20Documents/Human%20Resources/Policies?csf=1&web=1&e=Q8XucL>) is available on Staff Wiki to allow employees to record any incidents of suspected bribery. Any such reports will be thoroughly and promptly investigated by the Chief Financial Officer in the strictest confidence.
 - Employees and associated persons will be required to assist in any investigation into possible or suspected bribery.
- Employees will also be required to comply with our ['Whistleblowing Policy'](https://esglobalsolutions365.sharepoint.com/:f:/r/sites/ESGHome/Shared%20Documents/Human%20Resources/Policies?csf=1&web=1&e=EQnKJ6) (<https://esglobalsolutions365.sharepoint.com/:f:/r/sites/ESGHome/Shared%20Documents/Human%20Resources/Policies?csf=1&web=1&e=EQnKJ6>)
- Employees or associated persons who report instances of bribery in good faith will be supported. We will ensure that the individual is not subjected to detrimental treatment as a consequence of their report. Any instances of detrimental treatment by a fellow employee because an employee has made a report will be treated as a disciplinary offence. An instruction to cover up wrongdoing is itself a disciplinary offence.
- If told not to raise or pursue any concern, even by a person in authority such as a manager, employees and associated persons should not agree to remain silent. They should report the matter to the Head of HR.
- When an individual reports suspected instances of bribery, we will process any personal data collected in accordance with our ['Data Privacy Policy'](https://esglobalsolutions365.sharepoint.com/:f:/r/sites/ESGHome/Shared%20Documents/Human%20Resources/Policies?csf=1&web=1&e=hUNArb). (<https://esglobalsolutions365.sharepoint.com/:f:/r/sites/ESGHome/Shared%20Documents/Human%20Resources/Policies?csf=1&web=1&e=hUNArb>) Data collected from the point at which the individual makes the report is held securely and accessed by, and disclosed to, individuals only for the purposes of dealing with the report of bribery.

Action by the Company

- We will fully investigate any instances of alleged or suspected bribery. Employees suspected of bribery may be suspended from their duties while the investigation is being carried out.
- We will invoke its disciplinary procedures where any employee is suspected of bribery, and proven allegations may result in a finding of gross misconduct and immediate dismissal.

- We may terminate the contracts of any associated persons, including consultants or other workers who act for, or on behalf of, our organization who are found to have breached this policy.
- We may also report any matter to the relevant authorities, including the Serious Fraud Office and the police. We will provide all necessary assistance to the relevant authorities in any subsequent prosecution.

Review of Procedures and Training

- Our Company will regularly communicate its anti-bribery measures to employees and associated persons. We will set up training sessions where applicable.
- The HR department will monitor and review the implementation of this policy and related procedures on a regular basis, including reviews of internal financial systems, expenses, corporate hospitality, gifts, and entertainment policies.
- Employees and those working for, or on behalf of, the Company are encouraged to contact the HR department with any suggestions, comments, or feedback that they may have on how these procedures may be improved.

1. Form to Report Bribery Concern

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If printed, the information in this document is correct as of date published. However, policies are updated regularly and readers should make themselves aware of the latest and current version of this policy which is kept online. All Policy Documents shall be governed by the laws of England and the parties shall submit to the exclusive jurisdiction of the Courts of England and Wales.