

1. INTRODUCTION

- 1.1 The Bribery Act 2010 came into force on 1st July 2011. The aim of this policy is to set out the best business practice and approach for countering bribery and corruption within The Augean Group ("the Company") by:
- a. Setting out our responsibilities, and the responsibilities of those working for us, in observing and upholding our position on bribery and corruption; and
 - b. Providing information and guidance to those working for us on how to recognise and deal with bribery and corruption issues.
- 1.2 The Bribery Act 2010 contains four offences, which are as follows:
- Active bribery; offering, promising or giving a bribe to another person;
 - Passive bribery; requesting, agreeing to receive or accepting a bribe;
 - Bribery of a foreign public official;
 - Failure of a commercial organisation to prevent bribery;
- 1.3 Bribery can be summarised as being the offering, promising, giving or accepting of 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.
- 1.4 Corruption can be summarised as the abuse of entrusted power or position for private gain.
- 1.5 This policy does not form part of any employee's contract of employment and we may amend it at any time.

2. THE AUGEAN GROUP ANTI-BRIBERY POLICY

- 2.1 The Augean Group is committed to carrying out its business in a fair, open, honest and ethical manner. We take a zero tolerance approach to bribery and corruption and are committed to acting professionally and fairly and with integrity in all our business dealings and relationships, in the same way that we are fully committed to high standards of health & safety and compliance throughout the business.
- 2.2 By rejecting bribery and corruption we hope to maintain our strong reputation for providing a high quality of service to our customers, retaining the confidence of our suppliers and reassuring our shareholders, partners and stakeholders.
- 2.3 In no circumstances will the use of bribery or corruption be tolerated. Any employee found to be in breach of this policy will be subject to disciplinary action and may face dismissal for gross misconduct. Any employee who is found to have colluded in or concealed any bribery offence may also face disciplinary action.**
- 2.4 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, sponsors or any other person associated with us, wherever located.

3. COMPANY PROCEDURES

3.1 We have identified that the following are particular risks for our business. To address these risks the Company has in place several procedures and policies which provide protection against bribery and other malpractice, which include:

i) Procurement procedures

All purchases of goods and services must be preceded by a purchase order and approved by an authorised manager or director. Invoices must only be paid once they have been approved.

New suppliers and/or agents must be documented and authorised before they are entered into the SAGE financial system. As part of the authorisation, the form used must include evidence that a risk assessment check has taken place (see Appendix 1) and if appropriate the supplier/agent should be added to the company's "third party risk assessment register".

ii) Credit control procedures

All requests for new customer accounts must be made by the sales teams and authorised by the finance team. New accounts and any changes to account limits must be documented, accompanied by credit check reports and authorised before they are entered into the SAGE financial system. As part of the authorisation the form used must include evidence that a risk assessment check has taken place (see Appendix 2) and if appropriate the supplier/agent should be added to the company's "third party risk assessment register".

No payments from customers should be accepted by individual employees on behalf of the company; all receipts must be paid to a registered company within The Augean Group.

iii) Expenses policy and Petty Cash

All employee expenses and petty cash payments can only be reclaimed through an employee expenses form, accompanied by receipts and authorised by a named manager. Where expense claims include purchases made on behalf of other employees or third parties the expenses claim form must clearly show the name of those individuals and/or companies.

iv) Charitable donations

Where charitable donations are proposed they must be consistent with promoting the good reputation of the company. Donations must be authorised by a director, clearly recorded and paid through the established procurement route.

v) Hospitality policy

The Company does not prohibit the giving and accepting of reasonable and appropriate hospitality by employees to/from customers, suppliers, agents or other third parties for the purposes of:

- i. Establishing or maintaining good business relationships;
- ii. Improving or maintaining our image or reputation; or
- iii. Marketing or presenting our products and/or services effectively.

The giving and accepting of hospitality is allowed if the following requirements are met:

- i. 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;
- ii. It is appropriate in the circumstances, taking account of the reason for the gift, its timing and value; and
- iii. it takes place in the UK and extends to a maximum of 2 days (including 2 nights depending on location);

All hospitality provided by the company must be authorised by a director before any event is arranged and any invitations are made to participants. Any expenses incurred by employees during an event should be claimed through the usual expenses route.

Any hospitality received by an employee or provided by the Company must be reported to the Finance team at Head Office, including the following information:

- Nature of the event
- Purpose of the hospitality
- Date(s) of the event
- Estimated value of the offer
- Identity of the third party providing/receiving the hospitality and relationship to business
- Identity of employees hosting/receiving the hospitality
- Name of the person who approved the acceptance and the date – line manager or Director
- Reason for accepting the offer
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vi) Gifts policy

The Company does not prohibit the giving and receiving of reasonable and appropriate gifts by employees to/from customers, suppliers, agents or third parties for the purpose of:

- i. Establishing or maintaining good business relationships;
- ii. Improving or maintaining our image or reputation; or
- iii. Marketing or presenting our products and/or services effectively.

The giving and accepting of gifts is allowed if the following requirements are met:

- i. 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;
- ii. It is appropriate in the circumstances, taking account of the reason for the gift, its timing and value;
- iii. It does not include cash or cash equivalent (such as gift certificates or vouchers); and
- iv. It is given openly and not secretly.

Promotional gifts of low value such as branded stationery to or from existing customers/suppliers, will usually be acceptable.

Reimbursing reasonable expenses, or accepting an offer to reimburse our reasonable expenses (for example the cost of attending a business meeting) would not usually amount to bribery.

The giving of any gift must be authorised by a director.

If gifts are offered to employees by third parties these must only be accepted if they are considered proportionate to the work or service which has been undertaken and any gift received by an employee in the course of their work must be reported to HR at Head Office, including the following information (this information must also be provided for gifts given by employees on behalf of the company):

- a) Nature of the gift
- b) Purpose of the gift
- c) Date received
- d) Identity of the third party providing/receiving the gift
- e) Identity of the employee giving/receiving the gift

4. YOUR RESPONSIBILITIES

- 4.1 You must ensure that you read, understand and comply with this policy.
- 4.2 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.
- 4.3 You must notify your line manager, HR or the Group General Counsel as soon as possible if you believe or suspect that a conflict with this policy has occurred, or may occur in the future.

5. REPORTING BRIBERY

- 5.1 You are encouraged to raise concerns about any issue or suspicion of bribery or corruption at the earliest possible stage.
- 5.2 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 line manager, HR or the Group General Counsel or in accordance with the whistleblowing policy as soon as possible.
- 5.3 The company is committed to the highest standards of openness and accountability. To ensure that employees can voice concerns if they believe they have discovered malpractice a whistleblowing policy has been introduced. Employees are encouraged to report bribery activity whenever they discover it in the knowledge that protections are in place should they need them. The policy has been published separately and is available in the Employee Handbook and on the company intranet.

6. RECORD KEEPING

- 6.1 We must keep financial records and have appropriate internal controls in place which will evidence the business reason for making payments to third parties.
- 6.2 You must declare and keep a written record of all hospitality or gifts given or received, as set out above in the hospitality and gifts policy.

- 6.3 You must submit all expenses claims relating to hospitality, gifts or payments to third parties in accordance with our expenses policy and record the reason for the expenditure.
- 6.4 All accounts, invoices, and other records relating to dealings with third parties including suppliers and customers should be prepared with strict accuracy and completeness.

7. BREACHES OF THIS POLICY


- 7.1 Any employee who breaches this policy will face disciplinary action, which could result in dismissal for misconduct or gross misconduct.
- 7.2 We may terminate our relationship with other individuals and organisations working on our behalf if they breach this policy.

8. MONITORING AND REVIEW

- 8.1 The Board of Directors has overall responsibility for ensuring this policy complies with our legal and ethical obligations, and that all those under our control comply with it.
- 8.2 The Head of HR has primary day-to-day responsibility for implementing this policy, monitoring its use and effectiveness, dealing with any queries about it, and auditing internal control systems and procedures to ensure they are effective in countering bribery and corruption.
- 8.3 Management at all levels are responsible for ensuring those reporting to them understand and comply with this policy and are given adequate and regular training on it.
- 8.4 The Company's success is maintaining its approach to preventing bribery and corruption will be monitored on a regular basis, including:
- i) An annual update to the Board on the risks faced by the Company;
 - ii) The reporting of any bribery-related activity to the Board in the Chief Finance Officer's report;
 - iii) A review of new risks associated with bribery or corruption by the directors as part of the monthly review of the company risk register;
 - iv) The immediate notification to the Company Secretary/Chief Finance Officer of any allegations of bribery-related activity by any employee or third party.

9. POLICY REVIEW

This policy will be reviewed every 12 months from the point of first issue, or latest update.

A handwritten signature in black ink, appearing to read 'John H. Rauch'.

John Rauch
Chief Executive Officer

Issued: May 2023

Appendix 1 – Extract from updated new supplier request form

Augean to complete - evidence to be attached that appropriate action taken

Bribery Act Check

Health & Safety Audit

Environmental Compliance

Financial Stability Assessment

Appendix 2 – Extract from updated new customer request form

FOR OFFICE USE ONLY			
Account Manager:		Credit Required:	
Issuing Site:	DATE	ACCOUNT NO	CREDIT LIMIT
APPLICATION FOR ACCOUNT			
CREDIT INSURANCE LIMIT			
INTERNAL CREDIT LIMIT			
ACCOUNT APPROVAL SENT TO			
D&B REPORT RUN			
BRIBERY ACT CHECK COMPLETED			