

## Anti Bribery & Corruption Policy

### 1. Purpose

It is our policy to conduct all 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.

We will uphold all laws relevant to countering bribery and corruption in all jurisdictions in which we operate. However, we remain bound by the laws of the UK, including the Bribery Act 2010, in respect of our conduct both at home and abroad.

This policy:

- (a) sets out our responsibilities, and of those working for us, in observing and upholding our position on bribery and corruption; and
- (b) provides information and guidance to those working for us on how to recognise and deal with bribery and corruption issues.

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.

In this policy, third party means any individual or organisation you encounter during your work for us, and includes actual and potential clients, customers, suppliers, distributors, business contacts, agents, advisers, and government and public bodies, including their advisors, representatives and officials, politicians, and political parties.

### 2. Scope

This policy applies to all individuals working at all levels and grades, including senior managers, officers, directors, employees (whether permanent, fixed-term or temporary), consultants, contractors, trainees, seconded staff, homeworkers, casual workers and agency staff, volunteers, interns, agents, sponsors, or any other person associated with us, or any of our subsidiaries or their employees, wherever located (collectively referred to as 'workers' in this policy).

### 3. Associated Documentation

PAG\_SHEQ\_PCY\_019 Whistleblowing Policy  
PAG\_HR\_PCY\_014 Travel & Expenses Policy  
PAG\_HR\_PRO\_018 Grievance Procedure

### 4. Definitions

**Bribe:** An inducement or reward offered, promised, or provided to gain any commercial, contractual, regulatory, or personal advantage.

**Corruption:** Abuse of entrusted power for personal or business gain.

**Facilitation payments:** Small, unofficial payments made to expedite routine government actions (prohibited).

**Kickbacks:** Payments made in return for a business favour or advantage (prohibited).

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### 5. Gifts, Hospitality and Donations

This policy does not prohibit normal and appropriate hospitality (given and received) to or from third parties. The giving or receipt of gifts is not prohibited, if the following requirements are met:

- (a) 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.
- (b) it complies with local law.
- (c) it is given in our name, not in your name.
- (d) it does not include cash or a cash equivalent (such as gift certificates or vouchers).
- (e) it is appropriate in the circumstances. For example, in the UK it is customary for small gifts to be given at Christmas time.
- (f) considering the reason for the gift, it is of an appropriate type and value and given at an appropriate time.
- (g) it is given openly, not secretly.
- (h) gifts should not be offered to, or accepted from, government officials or representatives, or politicians or political parties, without the prior approval of your manager.
- (i) Charitable donations must be legal, ethical and approved by management.

We appreciate that the practice of giving business gifts varies between countries and regions and what may be normal and acceptable in one region may not be in another. The test to be applied is whether in all the circumstances the gift or hospitality is reasonable and justifiable. The intention behind the gift should always be considered.

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, promise to give, or offer, a payment, gift or hospitality to a government official, agent, or representative to "facilitate" or expedite a routine procedure.
- (c) accept payment from a third party that you know, or suspect is offered with the expectation that it will obtain a business advantage for them.
- (d) accept a gift or hospitality from a third party if you know or suspect that it is offered or provided with an expectation that a business advantage will be provided by us in return.
- (e) threaten or retaliate against another worker who has refused to commit a bribery offence or who has raised concerns under this policy; or
- (f) engage in any activity that might lead to a breach of this policy.

We do not make, and will not accept, facilitation payments or "kickbacks" of any kind. Facilitation payments are typically small, unofficial payments made to secure or expedite a routine government action by a government official. They are not commonly paid in the UK but are common in some other jurisdictions.

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 your manager.

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Kickbacks are typically payments made in return for a business favour or advantage. All workers must avoid any activity that might lead to, or suggest, that a facilitation payment or kickback will be made or accepted by us.

We do not make contributions to political parties. We only make charitable donations that are legal and ethical under local laws and practices. No donation must be offered or made without the prior approval of a manager.

### 6. Red Flags

The following is a list of possible red flags that may arise while you are 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.

If you encounter any of these red flags while working for us, you must report them promptly to your manager or using the procedure set out in the whistleblowing policy (if that is more appropriate in the circumstances):

- (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 request 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 request that a payment is made to "overlook" potential legal violations.
- (i) a third-party request 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; or

### 7. Responsibilities

As a worker within PAG, you must ensure that you read, understand and comply with this policy. 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. All workers are required to avoid any activity that might lead to or suggest a breach of this policy.

You must notify your manager (or someone more senior to you in the organisation if that is more appropriate in the circumstances) as soon as possible if you believe or suspect that a conflict with this policy has occurred or may occur in the future. For example, if a client or potential client offers you something to gain a business advantage with us or indicates to you that a gift or payment is required to secure their business. Further "red flags" that may indicate bribery or corruption are set out above.

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Any employee who breaches this policy will face disciplinary action, which could result in dismissal for gross misconduct.

We must keep financial records and have appropriate internal controls in place which will evidence the business reason for making payments to third parties.

You must declare and keep a written record of all hospitality or gifts accepted or offered, which will be subject to managerial review.

You must ensure all expenses claims relating to hospitality, gifts or expenses incurred to third parties are submitted in accordance with our expenses policy and specifically record the reason for the expenditure.

All accounts, invoices, memoranda and other documents and records relating to dealings with third parties, such as clients, suppliers and business contacts, should be prepared and maintained with strict accuracy and completeness. No accounts must be kept "off-book" to facilitate or conceal improper payments.

You are encouraged to raise concerns about any issue or suspicion of malpractice at the earliest possible stage. If you are unsure whether a particular act constitutes bribery or corruption, or if you have any other queries, these should be raised with your manager (or someone in the organisation more senior than you, if that is more appropriate in the circumstances). Concerns should be reported by following the procedure set out in our Whistleblowing Policy.

It is important that you tell your manager as soon as possible if you are offered a bribe by a third party, are asked to make one, suspect that this may happen in the future, or believe that you are a victim of another form of unlawful activity.

Workers who refuse to accept or offer a bribe, or those 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.

We are committed to ensuring no one suffers any detrimental treatment because 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 your manager immediately. If the matter is not remedied, and you are an employee, you should raise it formally using our Grievance Procedure. Training on this policy forms part of the induction process for all new workers. All existing workers will receive regular, relevant training on how to implement and adhere to this policy.

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.

Directors and Senior Management:

Ensure policy implementation and compliance across all operations, promoting a culture of integrity and zero tolerance for bribery and corruption.

Line Managers:

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Communicate policy expectations, monitor compliance within their teams and report any suspected breaches or concerns.

### All Staff:

Adhere to policy guidelines, complete any required training, and report any suspected bribery, facilitation payments, or conflicts of interest in line with company procedures.

### Procurement and Commercial Teams:

Conduct due diligence on suppliers and subcontractors, ensure contracts include anti-bribery clauses, and escalate any concerns immediately.

## 8. Review

This policy will be reviewed annually to ensure its continuing suitability and alignment with the Prime Atlantic Group's strategic direction, Mission, Vision, and Values. If no changes are required during the review, the policy will be confirmed and remain as the current version.