

## 18 Anti-Bribery & Corruption

### 18.1 Introduction

The Bribery Act 2010 (which came into force in July 2011) places specific legal obligations on companies and individuals to ensure that business is conducted in an open, fair and honest manner, without detriment or undue advantage to any particular party.

### 18.2 Directors Statement of Policy

Soiltechnics is committed to promoting and maintaining the highest level of ethical standards in relation to all of its business activities. Its reputation for maintaining lawful business practices is of paramount importance and this Policy is designed to preserve these values. The Company therefore has a zero tolerance policy towards bribery and corruption and is committed to acting fairly and with integrity in all of its business dealings and relationships and implementing and enforcing effective systems to counter bribery.

### 18.3 Purpose & scope of policy

This Policy sets out the Company's position on any form of bribery and corruption and provides guidelines aimed at:

- ensuring compliance with anti-bribery laws, rules and regulations.
- enabling employees and persons associated with the Company to understand the risks associated with bribery and to encourage them to be vigilant and effectively recognise, prevent and report any wrongdoing, whether by themselves or others.
- providing suitable and secure reporting and communication channels and ensuring that any information that is reported is properly and effectively dealt with.
- creating and maintaining a rigorous and effective framework for dealing with any suspected instances of bribery or corruption.

This Policy applies to all permanent and temporary employees of the Company (including any of its intermediaries, subsidiaries or associated companies). It also applies to any individual or corporate entity associated with the Company or who performs functions in relation to, or for and on behalf of, the Company, including, but not limited to, directors, agency workers, casual workers, contractors, consultants, seconded employees, agents, suppliers and sponsors ("associated persons"). All employees and associated persons are expected to adhere to the principles set out in this Policy.

### 18.4 Legal obligations

The UK legislation on which this Policy is based is the Bribery Act 2010 and it applies to the Company's conduct both in the UK and abroad. A bribe is an inducement or reward offered, promised or provided in order to gain any commercial, contractual, regulatory or personal advantage.

It is an offence in the UK to:

- offer, promise or give a financial or other advantage to another person (i.e. bribe a person), whether within the UK or abroad, with the intention of inducing or rewarding improper conduct
- request, agree to receive or accept a financial or other advantage (i.e. receive a bribe) for or in relation to improper conduct
- bribe a foreign public official

**Employees can be held personally liable for any such offence.**

It is also an offence in the UK for an employee or an associated person to bribe another person in the course of doing business intending either to obtain or retain business, or to obtain or retain an advantage in the conduct of business, for the Company. The Company can be liable for this offence where it has failed to prevent such bribery by associated persons. As well as an unlimited fine, it could suffer substantial reputational damage.

## 18.5 Employee's obligations

It is the contractual duty and responsibility of all employees and associated persons to take whatever reasonable steps are necessary to ensure compliance with this Policy and to prevent, detect and report any suspected bribery or corruption. The duty to prevent, detect and report any incident of bribery and any potential risks rests not only with the directors of the Company but equally to all employees and associated persons.

All employees and associated persons are required to:

- comply with any anti-bribery and anti-corruption legislation that applies in any jurisdiction in any part of the world in which they might be expected to conduct business
- act honestly, responsibly and with integrity
- safeguard and uphold the Company's core values by operating in an ethical, professional and lawful manner at all times.

## 18.6 Guidance for employees

The giving of business gifts to clients, customers, contractors and suppliers is not prohibited provided the following requirements are met:

- the gift 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
- it complies with local laws
- it is given in the Company's name, not in the giver's personal name
- it does not include cash or a cash equivalent (such as gift vouchers)
- it is of an appropriate and reasonable type and value and given at an appropriate time
- it is given openly, not secretly

- it is approved in advance by a director of the Company

In summary, it is not acceptable to 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, or to accept a payment, gift or hospitality from a third party that you know or suspect is offered or provided with the expectation that it will obtain a business advantage for them.

Any payment or gift to a public official or other person to secure or accelerate the prompt or proper performance of a routine government procedure or process, otherwise known as a “facilitation payment”, is also strictly prohibited. Facilitation payments are not commonly paid in the UK but they are common in some other jurisdictions.

**If in doubt as to what might amount to bribery or what might constitute a breach of this Policy, employees should refer the matter to a company Director.**

## 18.7 Reporting procedure

The Company expects all employees and associated persons to be vigilant and to report any unlawful conduct, suspicions or concerns promptly and without undue delay so that investigation may proceed, and any action can be taken expeditiously.

The Company will support anyone who raises genuine concerns in good faith under this Policy, even if they turn out to be mistaken.

## 18.8 Record keeping

All accounts, receipts, invoices and other documents and records relating to dealings with third parties must be prepared and maintained with strict accuracy and completeness. No accounts must be kept “off the record” to facilitate or conceal improper payments.

## 18.9 Sanctions for breach

A breach of any of the provisions of this Policy will constitute a disciplinary offence and will be dealt with in accordance with the Company’s disciplinary procedure. Depending on the gravity of the offence, it may be treated as gross misconduct and could render the employee liable to summary dismissal.

As far as associated persons are concerned, a breach of this Policy could lead to the suspension or termination of any relevant contract, sub-contract or other agreement.