

## 11 ANTI-BRIBERY & ANTI-CORRUPTION POLICY

### 1. What does THIS policy cover?

**1.1** This anti-bribery policy exists to set out the responsibilities of Environmental Forestry UK Ltd and those who work for us in regards to observing and upholding our zero-tolerance position on bribery and corruption.

**1.2** It also exists to act as a source of information and guidance for those working for Environmental Forestry UK Ltd. It helps them recognise and deal with bribery and corruption issues, as well as understand their responsibilities.

### 2. Policy statement

**2.1** Environmental Forestry UK Ltd is committed to conducting business in an ethical and honest manner, and is committed to implementing and enforcing systems that ensure bribery is prevented. Environmental Forestry UK Ltd has zero-tolerance for bribery and corrupt activities. We are committed to acting professionally, fairly, and with integrity in all business dealings and relationships, wherever in the country we operate.

**2.2** Environmental Forestry UK Ltd will constantly uphold all laws relating to anti-bribery and corruption in all the jurisdictions in which we operate. We are bound by the laws of the UK, including the [Bribery Act 2010](#), in regards to our conduct both at home and abroad.

**2.3** Environmental Forestry UK Ltd recognises that bribery and corruption are punishable by up to ten years of imprisonment and a fine. If our company is discovered to have taken part in corrupt activities, we may be subjected to an unlimited fine, be excluded from tendering for public contracts, and face serious damage to our reputation. It is with this in mind that we commit to preventing bribery and corruption in our business, and take our legal responsibilities seriously.

### 3. Who is covered by the policy?

**3.1** This anti-bribery policy applies to all employees (whether temporary, fixed-term, or permanent), consultants, contractors, trainees, seconded staff, home workers, casual workers, agency staff, volunteers, interns, agents, sponsors, or any other person or persons associated with us (including third parties), or any of our subsidiaries or their employees, no matter where they are located (within or outside of the UK).

**3.2** In the context of this policy, third-party refers to any individual or organisation our company meets and works with. It refers to actual and potential clients, customers, suppliers, distributors, business contacts, agents, advisers, and government and public bodies – this includes their advisors, representatives and officials, politicians, and public parties.

**3.3** Any arrangements our company makes with a third party is subject to clear contractual terms, including specific provisions that require the third party to comply with minimum standards and procedures relating to anti-bribery and corruption.

### 4. Definition of bribery

**4.1** Bribery refers to the act of offering, giving, promising, asking, agreeing, receiving, accepting, or soliciting something of value or of an advantage so to induce or influence an action or decision.

**4.2** A bribe refers to any inducement, reward, or object/item of value offered to another individual in order to gain commercial, contractual, regulatory, or personal advantage.

**4.3** Bribery is not limited to the act of offering a bribe. If an individual is on the receiving end of a bribe and they accept it, they are also breaking the law.

**4.4** Bribery is illegal. Employees must not engage in any form of bribery, whether it be directly, passively, or through a third party (such as an agent or distributor). They must not bribe a foreign public official anywhere in the world. They must not accept bribes in any degree and if they are uncertain about whether something is a bribe or a gift or act of hospitality, they must seek further advice from the company's Director or Authorised Deputy.

## **5. What is and what is NOT acceptable**

**5.1** This section of the policy refers to 4 areas:

- Gifts and hospitality.
- Facilitation payments.
- Political contributions.
- Charitable contributions.

### **5.2 Gifts and hospitality**

Environmental Forestry UK Ltd accepts normal and appropriate gestures of hospitality and goodwill (whether given to/received from third parties) so long as the giving or receiving of gifts meet the following requirements:

**A.** It is not made with the intention of influencing the party to whom it is being given, to obtain or reward the retention of a business or a business advantage, or as an explicit or implicit exchange for favours or benefits.

**B.** It is not made with the suggestion that a return favour is expected.

**C.** It is in compliance with local law.

**D.** It is given in the name of the company, not in an individual's name.

**E.** It does not include cash or a cash equivalent (e.g. a voucher or gift certificate).

**F.** It is appropriate for the circumstances (e.g. giving small gifts around Christmas or as a small thank you to a company for helping with a large project upon completion).

**G.** It is of an appropriate type and value and given at an appropriate time, taking into account the reason for the gift.

**H.** It is given/received openly, not secretly.

**I.** It is not selectively given to a key, influential person, clearly with the intention of directly influencing them.

**J.** It is not above a certain excessive value, as pre-determined by the company's Director or Authorised Deputy.

**K.** It is not offer to, or accepted from, a government official or representative or politician or political party, without the prior approval of the company's Director or Authorised Deputy.

**5.3** Where it is inappropriate to decline the offer of a gift (i.e. when meeting with an individual of a certain religion/culture who may take offence), the gift may be accepted so long as it is declared to the Director or Authorised Deputy, who will assess the circumstances.

**5.4** Environmental Forestry UK Ltd recognises that the practice of giving and receiving business gifts vary between countries, regions, cultures, and religions, so definitions of what is acceptable and not acceptable will inevitably differ for each.

**5.5** As good practice, gifts given and received should always be disclosed to the Director or Authorised Deputy. Gifts from suppliers should always be disclosed.

**5.6** The intention behind a gift being given/received should always be considered. If there is any uncertainty, the advice of the Director or Authorised Deputy should be sought.

#### **5.7 Facilitation Payments and Kickbacks**

Environmental Forestry UK Ltd does not accept and will not make any form of facilitation payments of any nature. We recognise that facilitation payments are a form of bribery that involves expediting or facilitating the performance of a public official for a routine governmental action. We recognise that they tend to be made by low level officials with the intention of securing or speeding up the performance of a certain duty or action.

**5.8** Environmental Forestry UK Ltd does not allow kickbacks to be made or accepted. We recognise that kickbacks are typically made in exchange for a business favour or advantage.

**5.9** Environmental Forestry UK Ltd recognises that, despite our strict policy on facilitation payments and kickbacks, employees may face a situation where avoiding a facilitation payment or kickback may put their/their family's personal security at risk. Under these circumstances, the following steps must be taken:

**A.** Keep any amount to the minimum.

**B.** Ask for a receipt, detailing the amount and reason for the payment.

**C.** Create a record concerning the payment.

**D.** Report this incident to the Director or Authorised Deputy.

#### **5.10 Political Contributions**

Environmental Forestry UK Ltd will not make donations, whether in cash, kind, or by any other means, to support any political parties or candidates. We recognise this may be perceived as an attempt to gain an improper business advantage.

#### **5.11 Charitable Contributions**

Environmental Forestry UK Ltd accepts (and indeed encourages) the act of donating to charities – whether through services, knowledge, time, or direct financial contributions (cash or otherwise) – and agrees to disclose all charitable contributions it makes.

**5.12** Employees must be careful to ensure that charitable contributions are not used to facilitate and conceal acts of bribery.

**5.13** We will ensure that all charitable donations made are legal and ethical under local laws and practices, and that donations are not offered/made without the approval of the Director or Authorised Deputy.

## **6. Employee Responsibilities**

**6.1** As an employee of Environmental Forestry UK Ltd, you must ensure that you read, understand, and comply with the information contained within this policy, and with any training or other anti-bribery and corruption information you are given.

**6.2** All employees and those under our control are equally responsible for the prevention, detection, and reporting of bribery and other forms of corruption. They are required to avoid any activities that could lead to, or imply, a breach of this anti-bribery policy.

**6.3** If you have reason to believe or suspect that an instance of bribery or corruption has occurred or will occur in the future that breaches this policy, you must notify the Director or Authorised Deputy.

**6.4** If any employee breaches this policy, they will face disciplinary action and could face dismissal for gross misconduct. Environmental Forestry UK Ltd has the right to terminate a contractual relationship with an employee if they breach this anti-bribery policy.

## **7. What happens if I need to raise a concern?**

**7.1** This section of the policy covers 3 areas:

A. How to raise a concern.

B. What to do if you are a victim of bribery or corruption.

C. Protection.

### **7.2 How to raise a concern**

If you suspect that there is an instance of bribery or corrupt activities occurring in relation to Environmental Forestry UK Ltd, you are encouraged to raise your concerns at as early a stage as possible. If you're uncertain about whether a certain action or behaviour can be considered bribery or corruption, you should speak to the Director or Authorised Deputy.

**7.3** Environmental Forestry UK Ltd will familiarise all employees with this policy, so employees can vocalise their concerns swiftly and confidentially.

### **7.4 What to do if you are a victim of bribery or corruption**

You must tell the Director or Authorised Deputy as soon as possible if you are offered a bribe by anyone, if you are asked to make one, if you suspect that you may be bribed or asked to make a bribe in the near future, or if you have reason to believe that you are a victim of

another corrupt activity.

## **7.5 Protection**

If you refuse to accept or offer a bribe or you report a concern relating to potential act(s) of bribery or corruption, Environmental Forestry UK Ltd understands that you may feel worried about potential repercussions. Environmental Forestry UK Ltd will support anyone who raises concerns in good faith under this policy, even if investigation finds that they were mistaken.

**7.6** Environmental Forestry UK Ltd will ensure that no one suffers any detrimental treatment as a result of refusing to accept or offer a bribe or other corrupt activities or because they reported a concern relating to potential act(s) of bribery or corruption.

**7.7** Detrimental treatment refers to dismissal, disciplinary action, treats, or unfavourable treatment in relation to the concern the individual raised.

**7.8** If you have reason to believe you've been subjected to unjust treatment as a result of a concern or refusal to accept a bribe, you should inform the Director or Authorised Deputy immediately.

## **8. Training and communication**

**8.1** Environmental Forestry UK Ltd will communicate this policy as part of the induction process. Employees will also receive updates to this policy when any amendments are made.

**8.2** This Environmental Forestry UK Ltd, anti-bribery and corruption policy and zero-tolerance attitude will be clearly communicated to all suppliers, contractors, business partners, and any third-parties at the outset of business relations, and as appropriate thereafter.

**8.3** Environmental Forestry UK Ltd will provide relevant anti-bribery and corruption training to employees etc. where we feel their knowledge of how to comply with the [Bribery Act 2010](#) needs to be enhanced. As good practice, all businesses should provide their employees with anti-bribery training where there is a potential risk of facing bribery or corruption during work activities.

## **9. Record keeping**

**9.1** Environmental Forestry UK Ltd will keep detailed and accurate financial records, and will have appropriate internal controls in place to act as evidence for all payments made. We will declare and keep a written record of the amount and reason for hospitality or gifts accepted and given, and understand that gifts and acts of hospitality are subject to managerial review.

## **10. Monitoring and reviewing**

**10.1** Environmental Forestry UK Ltd Director or Authorised Deputy are responsible for monitoring the effectiveness of this policy and will carry out an Anti-Bribery Risk Assessment (Appendix A). The implementation of it will be reviewed at least annually. They will assess its suitability, adequacy, and effectiveness.

**10.2** Internal control systems and procedures designed to prevent bribery and corruption are subject to regular audits to ensure that they are effective in practice.

**10.3** Any need for improvements will be applied as soon as possible. Employees are encouraged to offer their feedback on this policy if they have any suggestions for how it may be improved. Feedback of this nature should be addressed to the Director or Authorised Deputy.

**10.4** Environmental Forestry UK Ltd may amend this policy at any time so to improve its effectiveness at combatting bribery and corruption.

Signed on behalf of Environmental Forestry UK Ltd



Patrick B. Hayes  
Director

08<sup>th</sup> September 2021

# Appendix A

## Anti-Bribery Risk Assessment

<b>Environmental Forestry UK Ltd - BRIBERY RISK ASSESSMENT FORM</b> <b>Date: 08/09/2021 Completed by: P B Hayes</b>		
Consider each question, then rate the degree of risk and insert the score in the right-hand column. Add each score to determine the Company's potential risk / exposure to bribery		
<b>Score 1 = Low Risk, 2 = Some Risk, 3 = Medium Risk, 4 = High Risk, 5 = Very High Risk</b>		<b>Score</b>
<b>1. Country Risk</b>		
1.1	Does the organisation operate mostly in the UK? If yes, give low score.	1
1.2	Does the organisation operate mostly in the UK, Europe, and US? If yes, give low score.	1
1.3	Does the country in which the organisation operates or will operate have perceived high levels of corruption? If yes, score high. Refer to Transparency International website for objective and detailed assessments.	1
1.4	Has the organisation recently acquired or merged with any organisations in countries with perceived high levels of corruption? If yes - score high. Refer to Transparency International website for objective and detailed assessments.	1
1.5	Does the country in which activity is taking place or is proposed have effectively implemented anti-bribery legislation? If yes, give low score.	1
1.6	Does the country in which activity is taking place or is proposed have effective procurement and investment policies by the local government and agencies? If yes, give low score.	1
<b>2. Sector Risk</b>		
2.1	Is the proposed activity within an industry sector at risk of bribery practices? For example:	3
	<ul style="list-style-type: none"> <li>• large-scale infrastructure such as transport or public projects;</li> <li>• oil/gas/mining industries; or</li> <li>• construction/property development.</li> </ul> If yes, give high score.	
<b>3. Transaction Risk</b>		
3.1	Does the transaction involve charitable donations? If yes, give high score.	1
3.2	Does the transaction involve political donations? If yes, give high score.	1
3.3	Does the transaction involve licences, permits and transactions relating to public procurement which brings employees and others into frequent contact with public officials? If yes, give high score.	1
<b>4. Opportunity Risk</b>		
4.1	Does the project involve a number of contractors and intermediaries? If yes, give high score.	3
4.2	Does the project involve below-market prices? If yes, give high score.	1
4.3	Does the project involve a tendering exercise? If yes, give high score.	4
<b>5. Partnership Risk</b>		
5.1	Will the proposed activity involve the potential use of intermediaries in transactions with foreign public officials? If yes, give high score.	1
5.2	Is there a risk of relationships with politically sensitive persons where the proposed relationship involves or is linked to prominent public officials? If yes, give high score.	1
<b>6. Perceived Pressure at Work</b>		
6.1	How many employees does the organisation employ? Score -	3
	• 1 point for one to five employees	
	• 2 points for six to 30 employees	
	• 3 points for 31 to 99 employees	
	• 4 points for 100 to 499 employees	
• 5 points for 500 or more employees		
6.2	What is the organisation's turnover? Score -	5
	• 1 point for up to £100,000	
	• 2 points for up to £250,000	
	• 3 points for up to £500,000	
	• 4 points for up to £1m	
• 5 points for more than £1m		
6.3	Is there a robust and clear anti-bribery policy in place within the organisation? If no, score high.	1
6.4	Has the organisation's anti-bribery policy been communicated at all levels? If no, score high.	1
6.5	Is there a board member or senior manager appointed to take responsibility for all anti-bribery measures within the organisation? If no, score high.	1
6.6	Are there robust internal financial controls in place to monitor all payments and transactions? If no, score high.	1
6.7	Are there clear policies in place in relation to hospitality, entertainment, promotional expenditure and expenses? If no, score high.	1
<b>Total score (out of a possible 110)</b>		<b>35</b>
<b>Scoring Assessment:</b>		
<b>A score of 67 to 110 indicates a high risk of bribery.</b> Immediate steps need to be taken to counter the high risk and probability of bribery occurring. In certain cases, it may be necessary to stop certain operations or transactions occurring. The organisation will need to take urgent action in relation to specific high-risk areas identified above.		
<b>A score of 45 to 66 indicates a medium risk of bribery.</b> A full anti-bribery policy needs to be in place and training rolled out at all levels. Such training should be given to employees and associated persons, including agents, consultants and temporary workers working on behalf of the organisation in the UK and overseas. Leadership is required from the Board to ensure full engagement and compliance. The organisation should ensure that clear reporting mechanisms are in place so that suspected bribery may be immediately dealt with. Specific high-risk areas identified above should be dealt with at the highest levels, preferably by board members as an urgent priority.		
<b>A score of 22 to 44 indicates a low risk of bribery.</b> Where there is a low risk on the basis of the risk factors identified above, steps will be taken to ensure that there are adequate procedures in place to counter bribery. This may include a written policy that is available to all employees and associated persons working on behalf of the organisation and regular audits of key financial processes, including expenses and hospitality. The organisation should keep its risk assessment under review and take appropriate steps should a bribery risk emerge.		
<b>Information on global corruption can be found at Transparency International - <a href="http://www.transparency.org">www.transparency.org</a></b>		
CF163 Sept 2021 Issue 1		