

COMPTOIR GROUP

ANTI-BRIBERY AND CORRUPTION POLICY

Purpose of this Policy

It is the Company's policy to conduct our business in an honest and ethical manner. We will not tolerate any acts of bribery or corruption and are committed to acting professionally, fairly and with integrity in all our business dealings and relationships, wherever we operate. We are committed to implementing and enforcing effective systems to counter bribery.

The purpose of this policy is to set out the Company's responsibilities, and the responsibilities of those working for us, in observing and upholding our position on bribery and corruption; and to provide information and guidance to those working for us on how to recognise and deal with bribery and corruption issues.

You must ensure that you read, understand, and comply with this policy. You are required to avoid any activity that might lead to, or suggest, a breach of this policy.

What is bribery?

A bribe is an inducement or reward offered, promised, or provided to gain a commercial, contractual, regulatory, or personal advantage.

The Bribery Act 2010 ("the Act") contains two general offences covering the offering, promising, or giving of a bribe ("active" bribery) and the requesting, agreeing to receive, or accepting of a bribe ("passive" bribery). The Act also introduced corporate liability for failing to prevent bribery on behalf of a commercial organisation.

An individual who is found to have committed an offence of bribery can be imprisoned for up to ten years, and the Company could face an unlimited fine for any bribery related offences committed by a person associated with us. The implications for the Company are very serious; for example, we could be excluded from tendering for certain contracts and could suffer serious damage to our reputation. We therefore take our responsibilities in this regard very seriously.

All employees and workers are required to comply with the procedures which the Company has put in place to prevent people associated with us from committing acts of bribery and corruption.

Your entitlements and responsibilities

This policy applies to all individuals working at all levels, including senior managers, officers, directors, employees (whether permanent, fixed term or temporary), consultants, contractors, trainees, seconded staff, home-workers, casual workers, 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).

COMPTOIR GROUP

In this policy, any references to "third parties", means any individual or organisation you meet 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.

Gifts, Hospitality, Promotional, and other Business Expenditure

This policy does not prohibit normal and appropriate hospitality (given and received) to or from third parties. Hospitality and promotional, or other business expenditure which seeks to improve the image of the Company, or to establish cordial relations with our clients, suppliers, and business partners, is recognised as an accepted and important part of doing business.

Subject to prior authorisation from a Director, the Company may allow reasonable and proportionate hospitality and promotional or other similar business expenditure intended for these purposes. However, offers or receipt of hospitality and other similar business expenditure can be employed as a form of bribery. It is essential that any such corporate gifts and receipts of this nature are reported and duly authorised.

The giving or receipt of gifts is not prohibited, if the following requirements are met:

- 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.
- it complies with local law.
- it is given in the Company name, not in your name.
- it does not include cash or a cash equivalent (such as gift certificates or vouchers).
- it is appropriate in the circumstances, e.g., it is often customary for small gifts to be given at Christmas.
- considering the reason for the gift, it is of an appropriate type and value and given at an appropriate time.
- it is given openly, not secretly.
- gifts should not be offered to, or accepted from, government officials or representatives, or politicians or political parties, without the prior approval of a director.

In all circumstances, the test to be applied is whether the gift or hospitality is reasonable and justifiable.

It is not acceptable for you (or someone on your behalf) 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 reward a business advantage already given.
- 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.
- accept payment from a 3rd party that you know, or suspect is offered with the expectation that it will obtain a business advantage for them.
- accept a gift or hospitality from a 3rd party if you know or suspect that it is offered or provided with an expectation that a business advantage will be provided by the Company in return.
- threaten or retaliate against another worker who has refused to commit a bribery offence or who has raised concerns under this policy.
- engage in any activity that might lead to a breach of this policy.

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If you are in any doubt, seek advice from your manager.

Facilitation payments

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.

If you are asked to make a payment on the Company's 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 a director.

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.

Recording the receipt and giving of gifts

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 can be properly accounted for and/or submitted specifically recording the reason for the expenditure.

Gifts

You must obtain the permission of the General Manager before giving or accepting a gift. Employees must keep a record of any hospitality or gifts that they give or receive and submit these records to the Chief Operating Officer.

Donations

You must not donate either on behalf of the Company or in your capacity as an employee to a charity or political party without the prior permission. You can obviously donate on a personal level unconnected to the Company and your role in the Company. 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.

Procedure - Reporting a Concern

You must notify a director ASAP if you believe or suspect that a conflict with this policy has occurred or may occur in the future – e.g., if a third party, client or potential client offers you something to gain a business advantage with the Company or indicates to you that a gift or payment is required to secure their business.

You are encouraged to raise concerns about any issue or suspicion 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 a director. Concerns should be reported by following the procedure set out in our **Whistleblowing Policy**. It is important that you notify a director ASAP 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. Any employee who breaches this policy will face disciplinary action, which could result in your dismissal for gross misconduct.

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Confidential and safe reporting procedures

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.

The Company is committed to ensuring that no one suffers any detrimental treatment because of raising any concerns under this policy. If you believe that you have suffered any such treatment, you should inform a director immediately. If the matter is not remedied, and you are an employee, you should raise it using our **Grievance Procedure**.

Implementation

The directors have overall responsibility for ensuring this policy complies with the Company's legal and ethical obligations, and that all those under our control comply with it. The directors will have primary and day-to-day responsibility for implementing this policy, and for monitoring its use and effectiveness and dealing with any queries on its interpretation. Management at all levels are responsible for ensuring those reporting to them is made aware of and understand this policy. If you have any questions about this policy, the procedures or bribery and corruption in general please speak with your line manager in the first instance.