

WATKIN JONES GROUP

ANTI-BRIBERY & CORRUPTION POLICY
("ABC Policy")

16 March 2016

Message from the Chief Executive Officer

Watkin Jones Group Limited ("**WJG**") is committed to conducting its business in a fair and ethical way, without using bribes or corrupt practices to obtain unfair advantages in our business dealings.

WJG operates in a global economy in which business ethics now play an increasingly important role. Bribery and corruption are unacceptable ways of conducting business. Bribes and corrupt practices are morally not acceptable. They harm societies in which these acts are committed and prevent economic growth and development. They are also illegal in most countries around the world. Any WJG employee who engages in bribery or corrupt practices risks severe consequences for all companies within the group and themselves, such as reputational damage, prosecution, fines and imprisonment.

The WJG Board of Directors ("**the Board**") considers compliance with anti-bribery & corruption laws to not only be a legal requirement, but a reflection of the company's strong business ethics. The Board is committed to this WJG Anti-bribery & Corruption Policy ("**ABC Policy**") and it will be communicated to all WJG employees and third parties working on our behalf. WJG will apply a zero tolerance approach to violations of the ABC Policy. Any breach of this ABC Policy will be regarded as a serious matter and may result in disciplinary action, dismissal or termination of contract.

This ABC Policy, in addition to setting out the basic rules, will provide employees and third parties working on our behalf, with the basic knowledge needed to detect and prevent bribery

and corruption issues and guidance on where to seek advice.

This ABC Policy is not designed to be a comprehensive guide to anti-bribery and corruption compliance. It is intended to help you to recognise potential bribery and corruption issues, to give you guidance on acceptable and unacceptable behaviour and to tell you where to go for further information. Each section of this ABC Policy is structured to provide you with the relevant **rules** on what you can and cannot do; **guidance** to help you interpret the rules and apply them effectively in your business dealings; and **practical examples** designed to illustrate the rules in the context of WJG' business.

This ABC Policy will be supplemented with anti-bribery and corruption training, which will put bribery and corruption risks in the context of working for WJG. It is intended to be practical and helpful to you. If you have any suggestions on how we can improve this ABC Policy, please contact Corina Lewis.

Thank you for your support and commitment.

Mark Watkin Jones
Chief Executive Officer

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1. THE WJG ANTI-BRIBERY & CORRUPTION POLICY

1. WJG will not engage in bribery or corruption in any form, whether it involves individuals, private companies or public officials;
2. WJG will not directly or indirectly accept, request, agree to receive, promise, offer or give a bribe or other improper payment; and
3. WJG will not tolerate employees or third parties acting on our behalf who pay or receive bribes or otherwise violate this policy.

1.1 Our values

WJG sets high ethical standards which apply to all our business transactions and the behaviours of everyone employed or engaged by us when conducting business on our behalf. It demonstrates our commitment to maintaining our first class reputation for ethical business behaviour. We are direct, honest, transparent and fair in all our business dealings.

WJG is committed to conducting its business based on quality and integrity. The integrity of our staff and our business associates (e.g. suppliers, contractors and other parties engaged by us) ("**third parties**"), is critical to our success and our reputation.

Accordingly, bribery and any other forms of unethical business practice are strictly prohibited. When working for WJG, all employees and third parties are required to uphold this commitment by understanding the requirements of this ABC Policy and by always following WJG' standards, instructions and processes. Bribery not only violates our ABC Policy and Employee Handbook, it violates the law and can have very serious consequences for individuals and the Company.

1.2 Objective

Most countries around the world have laws which prohibit bribery of customers, business relations, local government officials and foreign government officials. It is important that we protect WJG, its brand and its employees from the risks associated with bribery and corruption.

In addition, tackling bribery and corruption is now a high priority for most countries; for example, the UK has introduced the Bribery Act 2010 ("**Bribery Act**"), which allows the prosecution of companies for any act of

bribery committed by persons acting on behalf of the company anywhere in the world, where the company "carries on business in the UK". The US has also steadily increased prosecutions using their Foreign Corrupt Practices Act 1977 (as amended). As a result, the number of enforcement actions globally are increasing and countries are working together to detect and prosecute bribery and corruption wherever it is committed in the world. Many of the largest global organisations have fallen foul of such laws and have been penalised with very substantial fines and imprisonment.

WJG therefore prohibits any act of bribery or corruption and applies a "zero tolerance" approach to violations of this ABC Policy by anyone employed or engaged by us to conduct business on our behalf. Any breach will be treated seriously and may result in disciplinary action, dismissal or termination of contract.

This ABC Policy is based on internationally accepted best practice guidelines. All WJG business activities must be conducted in full compliance with this ABC Policy, and all applicable anti-bribery and corruption laws including, but not limited to, the Bribery Act.

1.3 Application

The ABC Policy applies to everyone who is employed by, or is engaged to work for and on behalf of, WJG in whatever capacity. For these purposes, this includes our employees and third parties.

The ABC Policy must be adhered to in all WJG business dealings and transactions, including transactions with government / public officials and transactions with private companies or persons.

All of WJG' employees and third parties are individually responsible for complying with this ABC Policy and any breach may lead to disciplinary action, dismissal or termination of contract.

This ABC Policy will be communicated to all entities and employees within WJG, as well as relevant third party individuals and entities.

2. WHAT DO WE MEAN BY 'BRIBERY' AND 'CORRUPTION'?

2.1 Definitions

The terms "bribery" and "corruption" have a range of definitions in law, but there are some universal principles to bear in mind:

Bribery is the offering, promising, giving, requesting or accepting of an inducement or reward for an act which is illegal, unethical or a violation of our internal policies, which is given with the intention of obtaining or retaining business, or an advantage in the course of business.

(e.g. a construction company is about to submit a tender for a contract with WJG. Prior to submitting the tender, a manager of the construction company pays a senior manager of WJG for information about the contract which will allow the construction company to win the contract.)

Corruption is the misuse of public office or power for private gain.

(e.g. a public official accepts a personal payment to grant planning permission for WJG' planning application which does not meet the required standards for the issue of the planning permission.)

2.2 Bribes

For the purposes of this ABC Policy, WJG prohibits all forms of bribery and makes no distinction between whether they are being made to persons in the public or private sectors.

Bribes take on many different shapes and forms and do not necessarily involve payments of cash. A bribe could be anything of value, for example:

- **kickbacks** - where a percentage from the contract or other financial award is improperly returned to the person awarding that contract or benefit, e.g. a supplier wins a new contract by promising to pay a cash payment to an employee of WJG.
- **facilitation payments (or "grease" or "speed" payments)** - usually small non-discretionary payments to government / public officials to speed up routine administrative processes, e.g. giving a gift or unofficial payment to a government official to speed up the processing of WJG' permits relating to planning permission, exports, visas etc.;
- **inflated commissions** - where higher than normal commissions are paid as a reward for improper behaviour, e.g. paying an agent extra commission knowing that it will be used to pay a bribe;
- **political or charitable donations** - can be used as bribes, e.g. making a donation to a political party to support legislation that is favourable to WJG' business or where the funds can be accessed by corrupt individuals;
- **excessive or inappropriate entertainment** - can be used to influence business contacts, e.g. giving a potential customer and his family an expensive holiday and valuable theatre tickets before he makes a decision to acquire land WJG is marketing; or
- **expensive gifts** - can be given to influence the recipient, e.g. giving an iPad to a third party sales agent so that he promotes WJG' properties more than other properties.

If you have any concerns about whether an act might constitute bribery or corruption speak in the first instance (preferably face to face) to your immediate supervisor or manager.

Alternatively, and in particular if your concerns relate to your immediate supervisor or manager, raise your concerns with the Director responsible for your team.

If your concerns relate to the Director responsible for your team, contact WJG' Compliance Officer, Corina Lewis by telephone on 01745 538214.

Alternatively, please feel free to contact the Whistleblowing Hotline. Any concerns will be treated in the strictest possible confidence. You do not need to provide your name when contacting the Whistleblowing Hotline, though we would encourage you to do so in order to assist the investigating team. Further information can be found in Section 11.

3. WHAT IS THE LAW ON ANTI-BRIBERY AND CORRUPTION?

3.1 Background

Bribery and corruption are criminal offences in the UK, and penalties can be severe for individuals (imprisonment) and could cause incalculable damage to WJG' brand and reputation, including unlimited fines and possible debarment from tendering for government contracts. It is therefore important you understand how bribery and corruption might be committed.

3.2 Key Points

The following are some of the key points to remember about anti-bribery and corruption laws that apply to WJG:

- **It is an offence for companies or individuals to *directly or indirectly* bribe another person, receive a bribe or bribe a foreign government official** (e.g. receiving cash payments from a contractor, in order to improve their scoring in a tender selection process, could be considered a bribe).
- **To "indirectly bribe another person" involves offering or giving something of value to a third party acting on your behalf, knowing or intending, that the third party will go on to bribe another** (e.g. paying a consultant an increased commission with the intention that they will use the extra payment to bribe government officials to speed up clearance of WJG' planning applications).
- **It is unlawful to offer a bribe, regardless of whether the offer is accepted or a benefit gained** (e.g. offering a meal to a government official, which is refused, intending to persuade them to award a planning application).
- **Under the UK Bribery Act a company can be prosecuted for failing to prevent its employees, or any third party acting on the company's behalf, from paying bribes to obtain or retain business for the company, or a business advantage for the company** (e.g. WJG could be prosecuted if a sales agent acting for it were to pay a bribe to a customer to buy a property WJG was marketing, even if WJG did not know that the sales agent was going to make such a payment).
- **Some countries have laws which allow prosecutors to prosecute individuals and companies even when the offence occurs outside their borders** (e.g. WJG' in the UK or any UK resident or passport holder can be prosecuted if they engage in bribery outside the UK to secure a sale of land to someone based outside of the UK).

3.3 Why should this matter to you?

If you fail to follow the ABC Policy and ABC Handbook, you put yourself, your colleagues and WJG at risk, and your act or omission may result in disciplinary action, dismissal or termination of contract. In addition, you and WJG could be committing a serious criminal offence, which may result in a large fine for WJG and imprisonment for you and anyone else involved.

3.4 Why do these laws matter to WJG?

Compliance is also a key concern to many of our customers and the third parties we engage with who expect WJG to comply with internationally accepted standards of behaviour. These requirements are motivated by their own legal obligations, code of ethics in relation to those they act for and for reasons of good governance. Failure to comply may therefore result in the termination of contract, loss of business to WJG and possibly claims for loss and damage by our contractual counterparties. It is therefore in your interests, as well as the interests of WJG, that you are aware of the legal risks and do not directly or indirectly engage in any acts of bribery or corruption.

4. ARE FACILITATION PAYMENTS ALLOWED?

4.1 Rules

- **Those employed or engaged by WJG must never directly or indirectly offer, promise or give a facilitation payment to a government / public official for any reason or in any form.**
- **There is no distinction between a bribe and a facilitation payment. Both are in breach of this ABC Policy and prohibited by WJG employees and third parties acting on the company's behalf.**

4.2 Guidance

A facilitation payment is an unofficial payment or other incentive given to a government official, which is demanded or given to enable or speed up a routine government process which the government official is already duty bound to perform, e.g. processing papers, issuing planning permissions or customs clearance.

Facilitation payments are common in many countries but they are still illegal.

Do not offer to make or pay a facilitation payment or attempt to use third parties to offer or pay facilitation payments indirectly on behalf of WJG.

Not only will we ensure that employees do not pay facilitation payments, we will also seek to ensure that third parties acting on our behalf do not make facilitation payments on our behalf; for example, by providing them with a copy of this ABC Policy and / or including anti-bribery and corruption terms in our contracts with them.

Practical Example:

A planning permission required for the next phase of a WJG project has expired. The permit has not been issued because of a delay at the relevant borough planning office. The WJG manager in charge of the development project is anxious to obtain the permit as the project is currently running behind schedule. The WJG manager offers the relevant borough officer money to speed up the processing of the permission.

This would be a breach of the ABC Policy. A facilitation payment has been made to a government official to speed up a routine action.

It is important to distinguish between illegitimate payments (such as the one in the example above) and legitimate payments that can be made for an expedited service. Where a payment is legitimate details of the fee should be publically available and a receipt should be provided against the payment upon request. Unless there is some other reason for concern, there will generally not be any issue with making a legitimate payment of this nature.

5. GIFTS AND HOSPITALITY

5.1 Rules

- **WJG's employees and third parties acting on behalf of WJG must never use gifts or hospitality to improperly influence the business or decision-making or cause others to perceive an improper influence. The use of gifts or hospitality in this manner constitutes an improper payment for the purposes of this ABC Policy.**
- **WJG employees must never solicit or request any entertainment, hospitality or gifts from any third party. To the extent that such is offered, it may be accepted so long as it is being offered for a legitimate business purpose and is of an appropriate value.**
- **Any gifts or hospitality offered must be subject to prior written approval by the Compliance Officer, subject to the limits set out below.**
- **Any gifts or hospitality offered or received must be recorded on the Gifts & Hospitality Register.**

5.2 Guidance

WJG forbids the giving and receiving of gifts or hospitality (including entertainment and sporting events) for improper purposes. We must ensure that the circumstances in which gifts and hospitality are offered, given or accepted are restricted to those which are appropriate and compliant with legal requirements and this ABC Policy.

As a general rule, you should not give or receive gifts or hospitality that you would feel uncomfortable explaining to your work colleagues, your family or the media. You must not try to hide gifts and hospitality by giving or receiving them through a third party intermediary. If you are in doubt, you should refuse to make or receive the gift or hospitality. When deciding whether to offer, promise, give, or receive gifts or hospitality, you should consider the underlying purpose. If a purpose is to gain a business advantage, it is probably illegal.

The occasional acceptance or offer of modest gifts and hospitality may be a legitimate contribution to good business relationships. It is also understood that there may be times when refusing to accept gifts or hospitality from a business associate or declining to provide them would be considered impolite. If you have any doubts about the propriety of accepting a gift or hospitality, do not be embarrassed to decline the offer by referring to this ABC Policy and report this to your manager. This will usually be accepted and understood by the party who offered the gift or hospitality, who will often be subject to similar rules.

You should consider the following questions before accepting or offering a gift or hospitality event:

- Could my acceptance or offer lead to an obligation for the company or imply an obligation?
- Is this gift or hospitality event a 'reward' for the award or retention of business or other business advantage?
- Does this gift or hospitality event seem to be excessive or expensive in any way?
- Am I likely to breach any applicable laws?
- Are there any potential adverse reputational implications in the type of gift or hospitality being accepted or given? Would my colleagues be unhappy to see WJG reported in the press in connection with this gift or hospitality event?

If the answer to any of these questions is yes, the gift or hospitality should not be offered or accepted.

These are some examples of gifts and hospitality which you should not give or accept, as they could be considered bribes or part of a corrupt transaction:

- cash or cash equivalents;
- gifts or hospitality which you know or suspect to be improper or illegal;
- services or favours provided personally, rather than in a business context, unless such services are pursuant to a proper arms' length business transaction;
- loans;
- travel and / or accommodation costs for family members;
- events or meals where you are not present; or
- gifts or hospitality during periods when important decisions, regarding the award or retention of business, are being made.

5.3 Offering gifts entertainment or hospitality

You should exercise special caution when offering or providing gifts or hospitality to potential customers and government / public officials or their representatives.

Any gifts or hospitality offered to government officials, or anyone with a function in a public office which exceeds a value of £25 per person must be subject to prior written approval by the Compliance Officer. Any gifts or hospitality offered to any other party which exceeds a value of £50 in the case of gifts or £75 in the case of hospitality must be subject to prior written approval by the Compliance Officer. Gifts or hospitality (whether above or below these thresholds) should never be offered to the same person or group of persons (for example employees of the same company or related companies, or officials from the same government department or public office) on more than four occasions within a calendar year, without prior written approval from the Compliance Officer.

You must never offer (or allow to be offered on WJG's behalf) a gift of cash or any cash equivalent (e.g. gift vouchers).

Details of all gifts or hospitality offered (whether over or above the limits set out below, and whether or not subject to prior approval by the Compliance Officer) must be sent to the Compliance Officer to be entered on the Gifts and Hospitality Register. This will be subject to periodic review from time to time by senior management and may also be reviewed by WJG's auditors if they request it. You will need to provide:

- the name of the individual(s) and company to whom the gift or hospitality was offered or provided;
- the date on which the gift or hospitality was offered or provided;
- details of the gift or entertainment and the total expenditure;
- where entertaining multiple individuals, the average cost per head; and
- a brief explanation of the business purpose for which the gift or hospitality was offered or provided.

5.4 Receiving gifts entertainment or hospitality

You should never accept any gifts entertainment or hospitality that are not offered for a legitimate business purpose, or which have a value that you would be uncomfortable explaining to your manager, colleagues or the media.

Never accept a gift which is cash or a cash equivalent.

Details of all gifts or hospitality received must be sent to the Compliance Officer to be entered on the Gifts and Hospitality Register. This will be subject to periodic review from time to time by senior management and may also be reviewed by WJG's auditors if they request it. Details of the information required to be submitted to the Gifts and Hospitality Register are set out above.

Practical Example:

Three companies are competing to supply some construction materials to WJG and have submitted their quotes to WJG following a tender process. One of the three suppliers arranges for the WJG employee managing the tender process and his wife to fly to Paris for a weekend break. The supplier did not subsequently win the contract.

This would be a breach of this ABC Policy. Although the supplier did not win the contract, it appears that the hospitality was provided in an attempt to improperly influence the decision-making process.

6. DONATIONS AND SPONSORSHIP

6.1 Rules

- **WJG prohibits its employees from making donations to political parties or individual politicians on its behalf.**
- **WJG will only provide charitable or educational donations and sponsorships if they are ethical and legal.**
- **All WJG donations and sponsorships must be approved by Corina Lewis in advance.**

6.2 Guidance

As bribes can be concealed in the form of charitable, political or educational donations or sponsorships, you should not agree to make such donations or sponsorships when conducting business on behalf of WJG unless you have obtained prior written approval from Corina Lewis.

If charitable, political or educational donations are to be made, they must be made in favour of the charitable organisation and not to an individual; Prior to making donations, checks should be made to ensure that the organisation is an officially recognised entity. Background checks and due diligence should also be undertaken on the charity itself and on its managers and representatives.

Although no WJG asset or resource should be used for political donations or purposes, we do recognise the right of employees, and third parties acting on our behalf, to participate as individuals in the political process and make political donations. This is permitted; however, no WJG employee should permit the company's details to be noted in any outside organisation's materials or activities without the express written approval of a member of WJG' Senior Management Team. If such approval is given, you must make it entirely clear that you do not represent WJG and that your views and actions are your own. In addition, individuals are asked to ensure that any contributions of money or services are made in accordance with applicable laws, and that consideration is given to potential conflicts of interest in their professional capacity and their personal affiliations to political parties, charities or sponsorship beneficiaries.

Practical Example:

WJG requires planning permission for a new construction project. A senior WJG manager has dinner with the Head of Planning at the local government office and agrees to pay a substantial donation to a charity run by his wife. WJG subsequently obtains planning permission.

This would be a breach of this ABC Policy. The donation is capable of being viewed as a bribe.

7. WORKING WITH GOVERNMENTS AND GOVERNMENT OFFICIALS

7.1 Rules

- **Whenever WJG conducts business or otherwise engages with national or local governments, government agencies, public officials or public international agencies, our employees and anyone engaged to conduct business on our behalf must apply the highest ethical standards and comply with all applicable laws.**
- **It is prohibited to give a financial or other advantage (including 'facilitation payments') to government officials.**
- **It is prohibited to give a financial or other advantage through intermediaries, or to a third party, knowing that all or a portion of the payment will go directly or indirectly to a government official.**
- **No one acting on behalf of WJG should exert, or attempt to exert, any improper influence on government officials.**
- **If asked to provide information in connection with a government or regulatory agency enquiry, you must always seek advice before responding and then ensure that all information provided is truthful and accurate.**

7.2 Guidance

You should take extra care when dealing with government officials. It is against this ABC Policy and most countries in the world have made it an offence to bribe their own government officials; many have also made it an offence to bribe a foreign government official.

A “*government official*” for this purpose is defined as:

- an officer or employee of a government (e.g. civil servants, local government and the armed forces);
- an officer or employee of a “*public international organisation*” or any person acting in an official capacity for or on behalf of such public international organisation (e.g. the United Nations, the World Bank, the European Commission, etc.);
- an employee of a company or other business entity in which a governmental body has an ownership interest and / or over which such governmental body may, directly or indirectly, exercise a dominant influence (e.g. state owned commercial enterprises);
- a political party or a member of a political party or a candidate for political office; and
- any person known or suspected to be a close family member or associate of any of the above, or companies who are controlled by close family members or associates of any of the above.

It is therefore important that you comply with this ABC Policy when dealing with government officials. You should be aware that using agents or other third parties to do anything indirectly on behalf of WJG which you would not be permitted to do yourself would still breach the ABC Policy; for example, asking an WJG agent to pay a bribe to a government official on behalf of WJG.

Practical Example:

A consultant has been engaged by a manager at WJG to produce and submit a planning permission application to the Planning Office. The consultant has been told that the application will be delayed because there is a mistake on the paperwork. When the planning officer becomes aware of the importance of the application, he tells the consultant that he will overlook the mistakes on the paperwork if he is given a payment. The consultant advises WJG of the position and he is given a sum of cash which he uses to pay the planning officer to deal with the application despite the errors.

This would be a breach of this ABC Policy by the consultant and the WJG employee. A third party has been used by WJG to make an improper payment to a government official to influence his actions and cause him to act improperly for the benefit of WJG. It is possible that WSJ and the manager could be prosecuted and possibly the consultant also.

8. WORKING WITH THIRD PARTIES

8.1 Rules

- **WJG expects third parties to be willing to adopt a "no bribes" policy and for applicable third parties to comply with the ABC Policy when conducting business on our behalf in any capacity.**
- **WJG forbids the use of third parties to undertake any activity which is prohibited to WJG's employees under this ABC Policy.**
- **Prior to engaging a third party to act on WJG's behalf, due diligence must be performed on such third parties to assess the bribery and corruption risk of working with them. Where a risk is identified you must seek advice before proceeding with the engagement.**
- **Third parties should be supervised and monitored for compliance with the ABC Policy and where breaches are identified, immediate remedial action must be taken. This may require immediate termination of the relevant contract.**
- **No payments should be made through or to a third party if you know or suspect that all or part of the payment will be used for a purpose which violates this ABC Policy.**
- **Do not allow third parties to represent WJG in high risk situations without proper supervision, e.g. in dealings with government officials.**
- **Before a discount or favour is obtained from a third party for an employee's personal benefit, approval must be sought from Corina Lewis.**
- **Employees who have official dealings with contractors or other suppliers of goods and services must not obtain any favours or preferences from them in relation to price.**

8.2 Guidance

You should exercise caution when dealing with third parties, such as agents, consultants, architects, builders and other intermediaries, especially when they are helping you to market or promote WJG's business, obtain or retain business, or engaging with government officials. As an example, if the third party were to pay a bribe to obtain business for themselves which subsequently benefitted WJG, WJG could be vulnerable to prosecution for failing to prevent bribery by persons acting on its behalf, regardless of where in the world the bribe took place. When undertaking due diligence on third parties prior to engagement, you must establish whether the potential business associate:

- has any record or a reputation for corruption, even though they may not have been convicted;
- is being investigated or prosecuted for any corruption related offence, or has been convicted / sanctioned;
- if a lawyer or other professional has been disbarred from practice; or
- is related or closely connected to a government official who will be involved with, or can influence the process for which the third party has been engaged.

When engaging a third party to act on behalf of WJG, the following principles should be applied:

- compliance with this ABC Policy should be made a condition of the contract of engagement;
- payments must be reasonable and accurately reflect the value of the services to be provided by the third party;

- the third party should have a proven track record in the business discipline and geographical location concerned;
- we should know whether the third party has any connections to government or government officials;
- the services to be rendered by the third party must be legitimate, and the nature of the services, as well as the price, must be described in a written contract containing undertakings from the third party that they will not engage in bribery or corrupt activity; and
- payments should not be made to unnamed accounts or offshore locations unless there are genuine and legitimate business reasons for doing so.

9. HOW DO WE PREVENT BRIBERY AND CORRUPTION?

9.1 Good Practice

WJG is committed to international standards of good practice in combating bribery and corruption. This means that we will take appropriate steps to ensure that:

- we do not directly or indirectly (through third parties or otherwise) offer, promise, give, request or accept a bribe or other undue advantage (including gifts and hospitality) in order to improperly obtain or retain business or any other business advantage;
- we do not give in to demands to make improper or illegal payments to government officials, or the employees of business associates;
- we do not engage or remunerate agents or other third parties to engage in bribery or corruption on our behalf;
- we conduct risk-based due diligence on all agents and other third parties who will be conducting business on our behalf;
- we promote employee and third party awareness of, and compliance with, the ABC Policy through appropriate communication of the ABC Policy, training programmes and disciplinary procedures;
- we only give appropriate gifts and provide hospitality and only provide charitable and educational donations and sponsorships that adhere to the principles discussed in detail at Section 6 of this ABC Policy;
- we ensure that our agents and other third parties acting on our behalf are aware of, and will follow, our ABC Policy.

9.2 How can you spot bribery and corruption risks?

You should familiarise yourself with this ABC Policy. In addition, these are some common indicators of corruption which you should note, but the list is by no means exhaustive:

- a request for abnormal cash payments;
- pressure exerted for payments to be made urgently or ahead of schedule;
- requests for commission payments from third parties, e.g. agents, which do not match the level of services being provided;
- payments being made through unrelated third parties / offshore countries, e.g. goods or services are supplied from a country based in 'X' but payment for such goods or services are being directed to shell companies in country 'Y';
- government officials holding private meetings with private contractors or companies tendering for WJG' contracts;
- expensive gifts being given or received;
- a colleague who is reluctant to take time off (even if ill) or who insists on dealing with specific contractors him / herself - they may be worried that improper activity or an improper business relationship with a contractor will be uncovered if someone else takes over their workload;
- abuse of the decision-making process or delegated powers in specific cases;
- unexplained preference for certain contractors;

- the failure of government officials to follow their own required processes (including contracting processes) when working or contracting with WJG;
- invoices being agreed to in excess of contractual terms without reasonable cause;
- missing documents or records regarding meetings or decisions;
- internal procedures or guidelines not being followed;
- making funds available for high value expenses relating to third parties, e.g. charities or school fees;
- properties being sold with discounts in excess of the prescribed limits.

9.3 Important points to remember

- Remain alert to the risks of bribery and corruption.
- Do not engage in any transaction which would lead to a breach of good practice or this ABC Policy.
- Seek further guidance if you have any queries or concerns related to any of the activities addressed in this document.
- Seek further guidance immediately if you are being asked to do something which makes you uncomfortable, seems unusual or which you suspect might be illegal, even if "everyone else is doing it".
- Do not attempt to persuade anyone else to do something improper or illegal, even if "everyone else is doing it".
- Do not ignore concerns you might have about improper or illegal activity, or otherwise "look the other way". Report your concerns.

10. TRAINING & YEARLY DECLARATION

10.1 Training

Training on this ABC Policy is provided to all employees as part of WJG's 6 month induction programme. All employees will be required to sign an 'Induction Checklist' to confirm they have reviewed and understood this policy. This checklist is also signed by the new employee's induction leader. Additional training will be provided as appropriate.

10.2 Yearly Compliance Declaration

All employees will be required to complete a yearly compliance declaration, confirming:

- that they have complied with the requirements of this ABC Policy;
- that they have properly submitted details of all gifts and hospitality offered or received for inclusion on the Gifts and Hospitality Register; and
- that they are not aware of any known or suspected breaches of this Policy, either by employees or third parties.

11. WHAT TO DO IF YOU HAVE A QUERY OR CONCERN

It is important that you understand this ABC Policy. Any breaches of anti-bribery and corruption laws governing our operations may have severe consequences for you and WJG.

11.1 Queries

If you have any queries in relation to this ABC Policy please contact:

- your immediate supervisor or manager;
- the Director responsible for your team; or
- telephone the Compliance Manager on 01745 538214.

11.2 Whistleblowing

If you suspect, or believe that this ABC Policy has been or is being breached, you have an obligation to report our concerns to someone who can deal with the situation. You must not ignore your concerns. Immediately contact:

- your immediate supervisor or manager;
- the Director responsible for your team;
- telephone the Whistleblowing Hotline on 01745 538214; or
- telephone the Compliance Manager on 01745 538214.

Your concerns will be taken seriously and investigated quickly. Where permitted by local law, your anonymity will be protected if you wish. Retaliation directed against anyone who makes such a report will not be tolerated. We will protect anyone who makes a legitimate report. However, anyone who files a false report with the intention of causing harm to the company or any person or damage any member of staff's reputation, will be subject to disciplinary action.

11.3 Responsibilities

Everyone is personally responsible for:

- their ethical and professional conduct generally and for compliance with the Employee Handbook and this ABC Policy;
- obtaining advice and guidance where necessary; and
- reporting all breaches of the Employee Handbook, this ABC Policy, and / or any ethical or professional misconduct, whether committed personally or by others.

Directors, Managers and supervisors are personally responsible for:

- monitoring compliance in respect of all business matters that they are managing or supervising; and
- monitoring compliance by everyone involved in matters they are managing or supervising (this includes third party agents, joint ventures and contractors working for and on behalf of WJG).

In addition to the above, **all staff** must lead by example:

- showing commitment to compliance;

- remaining alert to bribery and corruption risks; and
- promoting awareness and compliance within WJG and externally with our business associates.