

Anti-Bribery & Corruption Policy

PL-GRP-001

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1 Introduction

The EPS Group anti-bribery and corruption policy sets out the procedures and principles that the company employees and agents must adhere to. This policy ensures that EPS Group protects the trust it enjoys from its customers and all stakeholders. It is the responsibility of all stakeholders to ensure that everything is done to protect the company and its stakeholders. This policy will be communicated to all businesses and employees, as well as all relevant partners and associated individuals and entities.

This policy outlines the necessary procedures so that EPS Group will maintain its high ethical standards and in doing so protect its long-term reputation from any allegations of bribery and/or corruption. EPS Group has a strict zero tolerance policy in regard to bribery and corruption and this policy applies to all levels within the organisation from employees to the board. It is by cooperating collectively at all levels within the organisation that we will ensure that our principles of anti-bribery, corruption and business ethics will be maintained. Any employee or stakeholder, who has any concerns regarding same, should contact the managing director to address same.

2 What is Bribery or Corruption?

Bribery is: -

Promising, offering, giving, requesting, accepting whether directly or through a third party, any advantage to induce or reward any behaviour that is improper (illegal, unethical or a breach of duty). Even if a bribe is refused or fails to have the desired effect – IT STILL IS A BRIBE!

Advantages can be both financial and non-financial and may include some or all of the following: -

- › Gifts and hospitality
- › Confidential information
- › Consultancy contracts
- › Employment contracts
- › Loans
- › Business award
- › Donations (including charitable donations)
- › Money or goods
- › Preferential treatment
- › Holidays
- › Any other advantage or benefit which is for the purpose of providing unethical value to an individual or entity

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3 What is a Bribe?

A bribe can take many different forms, but in general it involves a corrupt intent. It generally creates a “quid pro quo” where both parties benefit as a result of the bribe in some shape or form. It may involve any of the following: -

- › Offering or receiving a “kick back”, loan, fee, reward, or any other advantage
- › Direct or indirect promise, offering or authorisation of anything which has value
- › Providing aid, donations, or voting support which allows improper influence

4 Who Can Participate in Bribery or Corruption?

Bribery or corruption can be committed: -

- › By any EPS Group employee, regardless of their role in the organisation, whether direct, indirect, agent or as an employee, officer, director or advisor
- › By any person or entity acting on behalf of EPS Group, i.e. a business partner or associate
- › By any individuals or organisation where others are authorised to carry out such acts

5 What is the Law Regarding Bribery and Corruption?

Bribery is a criminal offence in the UK and Ireland and as a group, EPS Group and all of its stakeholders need to be aware of the requirements of the Prevention of Corruption (Amendment) Act 2010 and the UK Bribery Act 2010. In the absence of more recent detailed content in the Irish territory EPS Group consider and adhere fully with the requirements of the 2010 UK Act.

6 What is the EPS Group Policy Concerning Bribery and Corruption?

6.1 Giving and/or Receiving Bribes

EPS Group and all associated companies have a zero tolerance on bribery. As such all employees including agency workers, contractors: -

- › Must never promise, offer or give a bribe
- › Must never request or take a bribe
- › Must never suffer demotion or adverse consequences for refusing to pay or take a bribe

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- › Must always adhere to our strict standards concerning gifts and hospitality

6.2 Gifts & Hospitality

In general gifts, entertainment and hospitality which include the receipt or offer of gifts, meals, tokens of appreciation or invitations to events, functions or any other social gathering in connection with matters relating to our business are acceptable provided they are within reasonable bounds of value and occurrence.

What is not acceptable are gifts which involve a necessary return, gifts of cash or cash equivalent vouchers or entertainment of a sexual or similar inappropriate manner. Any gift received or offered which results in an unethical or corrupt act which leads on to an ill-gotten gain for either or both parties is never acceptable in any circumstances.

What is normally acceptable includes:-

- › Occasional attendance to sports, business or cultural events
- › Occasional meals with someone with whom we do business
- › Gifts of nominal value such as pens, meal vouchers or small promotional items

What is important concerning gifts or hospitality is that they are transparent and above board. If any employee has any concern or doubt in this area they should consult with their manager as required for consultation and advice on same.

6.3 Facilitation Payments

Facilitation payment are payments made to any official that will lead to the exploitation of a routine or necessary action which the payer has a legal or other entitlement, such as obtaining a licence, planning permission, visa etc. A facilitation payment may also be known as a “grease payment”. All such payments are illegal, and EPS Group has a zero tolerance on same in all circumstances.

6.4 Conflicts of Interest

All EPS Group employees and agents must act so as to avoid all conflicts of interest. Such conflicts may include:-

- › Private arrangements for goods for personal use through company suppliers
- › Private arrangements for the use and availing of special discount terms from suppliers unless agreed officially with the company
- › Payments received from any third party for performing a service which is already part of your official duty as an employee in the group

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- › All business decisions, especially the appointment of or placing of contracts must not be influenced in any way by any personal relationships or by membership of any organisation

6.5 Dealings with Public Officials

A public official may be an individual which holds any legislative, executive, administrative or judicial position in the state. Any offer of an advantage to any public official at any level in relation to the winning or retention of business may be treated as a bribe. If any employee is in any doubt in this regard, please seek consultation and advice from your manager or the managing director.

6.6 Business Partners, Agents & Advisors

- › EPS Group will only work with those individuals or entities that are approved and reputable
- › All remuneration is appropriate to the services carried out and in line with our company policies and procedures
- › No payments are ever made in cash and only through bone fide channels which are fully transparent

7 How Do You Raise A Concern?

Any employee or individual associated with EPS Group has a responsibility and duty to ensure the detection, prevention and reporting of any instance of bribery or corruption. Where required the policing authority will be notified. EPS Group is fully committed to ensuring that our policies concerning bribery and corruption are robust and fit for purpose.

EPS Group is also committed to ensuring that everyone has a safe, secure and confidential method of reporting any concerns or suspicious activity. It is imperative for everyone that you speak up if you are concerned in any way. All instances of reporting of concern or specific examples of potential bribery or corruption will be dealt with in strict confidence.

The above Anti-Bribery and Corruption policy is supported by the management team and board of EPS Group, and we will commit the necessary information and resources as required to ensure that the objectives are achieved. As with all EPS Group policies, its successful achievement will be part of the EPS Group performance management system where all employees have an essential role.

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