

Anti-Bribery & Corruption Policy



Introduction

The Symphony Group plc (the "Company") takes a zero-tolerance approach to bribery and corruption. The Company is committed to conducting business responsibly in an honest way, without the use of corrupt practices or acts of bribery to obtain any unfair advantage and in compliance with all laws and regulations.

This policy, which has been adopted by the board of directors sets out the Company's zero-tolerance approach to bribery, corruption and fraud, as defined below, and is applicable worldwide to all persons working for the Company, or any Group Company, or on their behalf in any capacity, including employees at all levels, directors, officers, agency workers, agents, contractors, external consultants, third-party representatives and business partners, sponsors, or any other person associated with the Company, wherever located.

This policy does not form part of any employee's contract of employment and the Company may amend it at any time.

Definitions

Bribery is the offer, promise, giving, demanding or acceptance of a financial or other advantage, directly or through a third party, as an inducement for an action which is illegal, improper or a breach of trust. Examples:

Offering a bribe: You offer a potential customer tickets to a major sporting event, but only if they agree to do business with the Company. This would be an offence as you are making the offer to gain a commercial and contractual advantage. The Company may also be found to have committed an offence because the offer has been made to obtain business for Symphony. It may also be an offence for the potential customer to accept your offer.

Receiving a bribe: A supplier gives your niece a job, but makes it clear that in return they expect you to use your influence in our organisation to ensure the Company continues to do business with them. It is an offence for a supplier to make such an offer. It would be an offence for you to accept the offer as you would be doing so to gain a personal advantage.

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

Fraud is intentional deception made for personal gain or to damage another, and is deemed to include, but not be limited to, the following acts:

- theft of any Company property or assets;
- misappropriation of funds/property;
- forgery or alteration of any documents;
- distribution, destruction, or removal of records;

A handwritten signature in black ink, appearing to read "J Dunsford".

John Dunsford
Group Finance Director

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- falsifying expense or mileage claims;
- disclosure of confidential information to third parties;
- corruption in dealings with suppliers or customers; and/or
- authorising payment of unjustified wages and salaries.

Policy statement

- **The Company will not tolerate any form of bribery, corruption or fraud by any individual and any instance of non-compliance with this policy will be treated as gross misconduct.**
- The Company does not condone or engage in bribery or any form of unethical inducement or payment, including 'facilitation payments' and 'kickbacks' to obtain commercial or other advantage.
- The Company will ensure it maintains financial records and reports which accurately reflect each of the underlying transactions and which are properly authorised in accordance with internal control practices. Such practices shall be subject to regular audit.
- No direct or indirect contribution in excess of £50 will be made by the Company to any political party or charity without prior approval by a director.
- The Company will undertake prior due diligence on any proposed overseas agents or representatives and shall ensure that compliance with this policy is a condition of their appointment.
- All individuals must avoid any activities that might lead to or suggest a conflict of interest with the business of the Company.

Gifts, entertaining and hospitality

Individuals must not accept from or offer to suppliers and/or customers **significant** gifts, corporate entertainment or hospitality without seeking prior authorisation from a director of the Company. In this respect "significant" is defined as having a value in excess of £50. (Note: Normal business meals are acceptable without such authorisation provided they fall within the reasonable bounds of value and occurrence.)

- Where a significant gift has been authorised, relevant details must be provided immediately to the Company Secretary for recording in the Company's Register of Gifts, which will be subject to regular audit.
- If any individual is uncertain regarding values or has any concern regarding a suspected instance of bribery or corruption, they should seek guidance from the Company Secretary.

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- No hospitality (including but not limited to tickets for entertainment or sporting events) may be accepted where a representative of the provider of such hospitality is not also present in person.
- No overseas non-business related hospitality (including travel, hotel or entertainment) may be accepted where a representative of the provider of such hospitality is not also present in person.

Confidential information

All employees have a duty of confidentiality to the Company, its suppliers and customers. No information received in the course of employment may be disclosed to persons outside of the Company or be used for personal benefit unless authorised in writing by the Company or required by law.

Compliance

All employees, workers and subcontractors must ensure that that they read, understand and comply with this policy. The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of all those working for the Company or under its control. Employees, workers, subcontractors and associated parties are required to avoid any activity that might lead to, or suggest, a breach of this policy.

Raising a Concern

All individuals are encouraged to raise concerns about any suspicion of bribery, corruption, fraud or other irregular activity at the earliest possible stage. They can do so to their line manager, any senior manager or any director. Reports may be made in writing or verbally in accordance with the Company's Whistleblowing Policy. All such reports will be treated confidentially, seriously and will be investigated. If necessary, the police will be involved.

Training and Communication

Training on this policy forms part of the induction process for all individuals who work for the Company, and regular training will be provided as necessary.

The Company will communicate this Policy and its zero-tolerance approach to bribery and corruption to its employees and agents, and to suppliers, sub-contractors, customers and business partners as appropriate.

Responsibility for the policy

The Group Finance Director has the primary responsibility for implementing this policy and reporting to the board of directors who will formally review its adequacy and effectiveness at least annually. Each departmental manager is responsible for establishing appropriate controls and procedures within his/her department.

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John Dunsford
Group Finance Director

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Your responsibilities

All employees, workers and subcontractors must ensure that they read, understand and comply with this policy. The prevention, detection and reporting of bribery, corruption and fraud are the responsibility of all those working for the Company or under its control. Employees, workers and subcontractors are required to avoid any activity that might lead to, or suggest, a breach of this policy.

Employees must notify their line manager or the Company Secretary (or report it in accordance with the Company's whistleblowing policy) as soon as possible if they believe or suspect that a conflict with this policy has occurred or may occur in the future.

If an employee is unsure about whether a particular act constitutes bribery, corruption or fraud they must raise it with their line manager or the Company Secretary as soon as possible.

The Company aims to encourage openness and will support anyone who raises genuine concerns in good faith under this policy, even if they turn out to be mistaken. The Company is committed to ensuring no one suffers any detrimental treatment as a result of refusing to take part in, be concerned in, or facilitate bribery, corruption or fraud by another person; refusing to aid, abet, counsel or procure the commission of a bribery, corruption or fraud offence by another person; or reporting in good faith their suspicion that an actual or potential bribery, corruption or fraud offence has taken place, or may take place in the future.

Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern. If an employee believes that they have suffered any such treatment, they should inform the HR Department immediately. If the matter is not remedied, and they are an employee, they should raise it formally using the Company's Disciplinary & Grievance Policy.

Communication and awareness of this policy

Training on this policy will form part of the induction process for all individuals who work for the Company, and regular training will be provided, if deemed necessary.

Breaches of this policy

Any employee who breaches this policy will face disciplinary action, which could result in dismissal for gross misconduct.

The Company may terminate its relationship with other individuals and organisations working on its behalf if they breach this policy.

A handwritten signature in black ink, appearing to read "J. Dunsford".

John Dunsford
Group Finance Director