

## Anti-Bribery Policy

### Definitions

For the purposes of this policy, the terms "*staff*" or "*member of staff/staff member*" shall mean officers of the Company, employees, service providers, contractors, consultants and temporary or agency workers working with or for JATO, irrespective of their location, function, role or standing within the Company.

The Company 'Compliance Officer' is the Director of Organisational Effectiveness.

### Introduction

JATO is committed to carrying out its business activities fairly, honestly, openly and with integrity. We take a zero tolerance approach to bribery and expect everyone with whom we do business to do the same. This policy outlines the Company's position on preventing and prohibiting bribery. The Company will not tolerate any form of bribery by, or of, its staff, agents or any person or body acting on its behalf. Senior management is committed to implementing effective measures to prevent, monitor and eliminate bribery.

### Scope of this policy

This policy applies to all staff members, and to all agents and subsidiaries acting for, or on behalf of, the Company ("associated persons") within the UK and overseas. Every staff member and associated person acting for, or on behalf of, the Company is responsible for maintaining the highest standards of business conduct. Any breach of this policy is likely to constitute a serious disciplinary, contractual and criminal matter for the individual concerned and may cause serious damage to the reputation and standing of the Company.

The Company may also face criminal liability under the Bribery Act 2010 for unlawful actions taken by its staff or associated persons. All staff and associated persons are required to familiarise themselves and comply with this policy, including any future updates that may be issued from time to time by the Company.

The Bribery Act 2010 came into force on 1 July 2011. This policy covers:

- the main areas of liability under the Bribery Act 2010;
- the responsibilities of staff and associated persons acting for, or on behalf of, the Company; and
- the consequences of any breaches of this policy.

### Bribery Act 2010

The Company is committed to complying with the Bribery Act 2010 in its business activities worldwide.

Under the Bribery Act 2010, a bribe is a financial or other type of advantage that is offered or requested with the:

- intention of inducing or rewarding improper performance of a function or activity;  
or
- knowledge or belief that accepting such a reward would constitute the improper performance of such a function or activity.

A 'relevant function or activity' includes public, state or business activities or any activity performed in the course of a person's employment, or on behalf of another company or individual, where the person performing that activity is expected to perform it in good faith, impartially, or in accordance with a position of trust.

A criminal offence will be committed under the Bribery Act 2010 if:

- an employee, staff member or associated person acting for, or on behalf of, the Company offers, promises, gives, requests, receives or agrees to receive bribes; or
- an employee, staff member or associated person acting for, or on behalf of, the Company offers, promises or gives a bribe to a foreign public official with the intention of influencing that official in the performance of his/her duties (where local law does not permit or require such influence); and
- the Company does not have the defence that it has adequate procedures in place to prevent bribery by its employees, staff members or associated persons.

All staff members and associated persons are required to comply with this policy.

### **What is prohibited?**

Staff and associated persons are prohibited under this policy from offering, promising, giving, soliciting or accepting any bribe.

The bribe might be cash, a gift or other inducement to, or from, any person or company, whether a public or government official, official of a state-controlled industry, political party or a private person or company, regardless of whether the staff member or associated person is situated in the UK or overseas.

The bribe might be made to ensure that a person or company improperly performs duties or functions (for example, by not acting impartially or in good faith or in accordance with their position of trust) to gain any commercial, contractual or regulatory advantage for the Company in either obtaining or maintaining Company business, or to gain any personal advantage, financial or otherwise, for the individual or anyone connected with the individual.

This prohibition also applies to indirect contributions, payments or gifts made in any manner as an inducement or reward for improper performance, for example through consultants, contractors or sub-contractors, agents or sub-agents, sponsors or sub-sponsors, joint-venture partners, advisors, customers, suppliers or other third parties.

### **Records**

Staff members and, where applicable, associated persons, are required to take particular care to ensure that all company records are accurately maintained in relation to any contracts or business activities, including financial invoices and all payment transactions with clients, suppliers and public officials.

Due diligence should be undertaken by staff and associated persons before entering into any contract, arrangement or relationship with a potential supplier of services, agent, consultant or representative.

Staff members and associated persons are required to keep accurate, detailed and up-to-date records of all corporate hospitality, entertainment or gifts accepted or offered.

## International business activity

### *Principle*

The risk of being exposed to bribery or unethical business conduct varies by country and jurisdiction. Staff and associated persons owe a duty to JATO to be extra vigilant when conducting international business, particularly when working in a new market, or any market which has a known reputation for unethical business practices. The Corruptions Perception Index, at [Corruption Perceptions Index](#), can be a helpful indicator of countries/regions where unethical business practices may be more common than others.

### *Procedure*

Staff and associated persons are required to report suspicions of bribery to the Director of their own Division and the Compliance Officer. All suspicious circumstances should be reported, but staff and associated persons are required particularly to report:

- close family, personal or business ties that a prospective agent, representative or joint-venture partner may have with government or corporate officials, staff members or associated persons;
- a history of corruption in the country in which the business is being undertaken;
- requests for cash payments;
- requests for unusual payment arrangements, for example via a third party;
- requests for reimbursements of unsubstantiated or unusual expenses; or
- a lack of standard invoices and proper financial practices.

If you are in any doubt as to whether or not a potential act constitutes bribery, the matter should be referred to your own Divisional Director and the Compliance Officer.

If you refer any matter relating suspicion of bribery to Directors of the Company, as required, you must also follow up and obtain written acknowledgment (email is sufficient) that your referral has been received and will be reviewed.

## Facilitation payments

### *What practices are permitted?*

This policy does not prohibit:

- the use of any recognised fast-track process that is publicly available on payment of a fee.

Any such practices must be proportionate, reasonable and made in good faith. Clear records must be kept.

### *Principle*

The Company prohibits its staff or associated persons from making or accepting any 'facilitation payments'.

Facilitation payments are payments made to government officials for carrying out or speeding up routine procedures. Facilitation payments are distinct from an official, publicly available fast-track process.

Making facilitation payments, or offering such payments, will constitute a criminal offence by both the individual concerned and the Company under the Bribery Act 2010, even

where such payments are made or requested outside the UK. Staff and associated persons are required to act with great vigilance when dealing with government procedures.

### *Procedure*

Where a public official has requested a payment, you should ask for further details, in writing, of the purpose and nature of the payment to be provided. If the public official refuses to give these, this should be reported immediately to the Director of your own Division and the Compliance Officer.

If the public official provides written details, the Directors indicated above will consider the nature of the payment. The Company may seek local legal advice.

If it is concluded that the payment is a legitimate fee, (for example part of a genuine fast-track process, or is permitted by law in the country where it has been asked for), the Company will authorise the payment.

Where the Company considers that the request is for a facilitation payment is not a legitimate fee, you will be instructed to refuse to make the payment and to notify the public official that you are required to report the matter to the Company and to the local UK embassy or High Commission.

JATO may determine that the matter should be referred to the prosecution authorities; in such circumstances, your assistance and cooperation in any internal or external investigation may be expected.

If you have any other concerns about the nature of a request for payment, you should report it to the Director of your own Division and the Compliance Officer using the Bribery Reporting Form available on InSite at Organisational Effectiveness – Human Resources – HR Forms.

## **Corporate entertainment, gifts, hospitality and promotional expenditure**

### *What practices are permitted?*

This policy does not prohibit:

- normal and appropriate hospitality and entertainment with clients such as business lunches or dinners (please see the Company's expenses policy);

Hospitality and entertainment from or with clients must be proportionate, reasonable and offered in good faith. Clear records must be kept.

### *Principle*

The Company permits corporate entertainment, provision of corporate gifts, hospitality and promotional expenditure that is undertaken:

- for the purpose of establishing or maintaining good business relationships;
- to improve the image and reputation of the Company; or
- to present the Company's products, services and solutions effectively;

provided that it is:

- arranged in good faith, and

- not offered, promised or accepted to secure an advantage for the Company or any of its staff or associated persons or to influence the impartiality of the recipient.

This principle applies to all staff and associated persons worldwide.

### *Procedure*

Staff members and, where relevant, associated persons must obtain advance authorisation for proposed hospitality and promotional expenditure (other than for normal client entertaining such as a business lunch or dinner). Requests should be submitted well in advance of the proposed event to the Director of their Division or Regional President.

An example of promotional expenditure or exceptional corporate entertainment which would need prior authorisation would be taking a customer or customers to a high profile sporting event, such as an international football match or tennis match at Wimbledon, and providing hospitality (meal, drinks etc.) during the event. The Company will only authorise reasonable, appropriate and proportionate entertainment and promotional expenditure.

Requests for approval for exceptional promotional expenditure should be made using the **Corporate Entertainment Form** available on InSite (Organisational Effectiveness – Human Resources – HR Forms) and should set out:

- the objective of the proposed client entertainment or expenditure;
- the identity of those who will be attending;
- the organisation that they represent; and
- details of the proposed activity and some explanation as to why this entertainment/expenditure has been selected as opposed to other options.

The Company will approve promotional expenditure proposals only if they demonstrate a clear business objective and are appropriate for the nature of the business relationship. The Company will not approve business entertainment where it considers that a conflict of interest may arise or where it could be perceived that undue influence or a particular business benefit was being sought (for example, prior to a tendering exercise).

Any gifts, rewards or entertainment other than normal 'business lunch/dinner/drinks' received or offered from clients, public officials, suppliers or other business contacts should be reported immediately to the Director of your Division/Regional President and the Compliance Officer. In certain circumstances, it may not be appropriate to retain such gifts or be provided with the entertainment and staff and associated persons may be asked to return the gifts to the sender or refuse the entertainment. This could be, for example, in any circumstances where there could be a real or perceived conflict of interest. As a general rule, small tokens of appreciation, such as flowers or a bottle of wine, may be retained by staff members.

If you wish to provide gifts to suppliers, clients or other business contacts, you should complete the form 'Business Gift Provision Form' available on InSite (Organisational Effectiveness – Human Resources – HR Forms) and submit it to your Divisional Director who will authorise it and pass it to the Compliance Officer and the CFO for authorisation. If you purchase gifts for business contacts without obtaining written authorisation, your claim for reimbursement of money spent on such gifts will not be reimbursed. Additionally, depending on circumstances, the purchase and offer of gifts to business contacts without prior authorisation could be the subject of a disciplinary investigation and possible disciplinary action up to and including dismissal, or termination of Service Agreement.

Staff and, where applicable, associated persons must supply records and receipts, in accordance with the Company's expenses policy.

### *Charitable and political donations*

The Company considers that charitable giving can form part of its wider commitment and responsibility to the community. The Company supports a number of charities that are selected in accordance with objective criteria, following a risk assessment. The Company may also support fundraising events involving staff members.

The Company does not make donations to any political parties or charities set up to support political causes. Staff members and associated persons are not permitted to make any donations to political organisations or charities on behalf of the Company.

## **Risk management**

### *Principle*

The Company has established risk management procedures to prevent, detect and prohibit bribery. The Company will conduct risk assessments for each of its key business activities on a regular basis and, where relevant, will identify staff members or officers of the Company who are in positions where they may be exposed to bribery.

### *Procedure*

The Company will identify high-risk areas, for example projects undertaken in high-risk countries, tenders for work and those working on high-value projects.

The Company will:

- regularly monitor "at risk" staff members and associated persons;
- regularly communicate with "at risk" staff members and associated persons;
- undertake extensive due diligence of third parties and associated persons; and
- communicate its zero-tolerance approach to bribery to third parties, including actual and prospective customers, suppliers and joint-venture partners.

## **Reporting suspected bribery**

### *Principle*

The Company depends on its staff members and associated persons to ensure that the highest standards of ethical conduct are maintained in all its business dealings. Staff and associated persons are requested to assist the Company and to remain vigilant in preventing, detecting and reporting bribery.

Staff and associated persons are encouraged to report any concerns that they may have to the Compliance Officer as soon as possible. Issues that should be reported include:

- any suspected or actual attempts at bribery;
- concerns that other staff members or associated persons may be being bribed; or
- concerns that other staff members or associated persons may be bribing third parties, such as clients or government officials.

### *Procedure*

The Suspected Bribery Incident form is available on InSite (Organisational Effectiveness – Human Resources – HR Forms) to allow staff to record any incidents of suspected bribery. Any such reports will be thoroughly and promptly investigated by the Compliance Officer in the strictest confidence. Staff members and associated persons will be required to assist in any investigation into possible or suspected bribery.

Staff members or associated persons who report instances of or concerns about bribery in good faith will be supported by the Company. The Company will ensure that the individual is not subjected to detrimental treatment as a consequence of his/her report. Any instances of detrimental treatment by any staff member because of a report of bribery will be treated as a disciplinary offence. An instruction to cover up wrongdoing is itself a disciplinary offence. If told not to raise or pursue any concern, even by a person in authority such as a manager or Director, staff and associated persons should not agree to remain silent. They should report the matter to the Compliance Officer, or the Head of Human Resources if the Compliance Officer is not available.

### **Action by the Company**

The Company will fully investigate any instances of alleged or suspected bribery. Staff members suspected of bribery may be suspended from their duties while the investigation is being carried out. The Company will invoke its disciplinary procedures where any staff member is suspected of bribery, and proven allegations may result in a finding of gross misconduct and immediate dismissal. The Company may terminate the contracts of any associated persons, including consultants or other workers who act for, or on behalf of, the Company who are found to have breached this policy.

The Company may also report any matter to the relevant authorities, including the Director of Public Prosecutions, Serious Fraud Office, Revenue and Customs Prosecutions Office and the police. The Company will provide all necessary assistance to the relevant authorities in any subsequent prosecution.

### **Review of procedures and training**

The Company will regularly communicate its anti-bribery measures to staff members and associated persons. The Company will set up training sessions where applicable. The Compliance Officer is responsible for the implementation of this policy.

The Compliance Officer will monitor and review the implementation of this policy and related procedures on a regular basis, including reviews of internal financial systems, expense policies, corporate hospitality, gifts and entertainment policies.

You are encouraged to contact the Compliance Officer with any suggestions, comments or feedback that they may have on how these procedures may be improved.

The Company reserves the right to amend and update this policy as required. For the avoidance of doubt, this policy does not form part of staff members' contracts of employment.