



Anti-Corruption, Anti-Bribery, Gifts & Hospitality, Anti- Facilitation of Tax Evasion and Conflict of Interest Policy

Document Title:	Anti-Corruption, Anti-Bribery, Gifts & Hospitality, Anti-Facilitation of Tax Evasion and Conflict of Interest Policy
Description:	External-facing policy setting out the Company's approach to various matters listed in the below table of contents
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1. Policy statement

1.1 We expect excellent standards of conduct from everyone.

1.2 It is, therefore, the policy of Accsys Technologies PLC ("Accsys") and all of its subsidiary companies (together, the "Group") to conduct all of its business in an honest and ethical manner.

2. About this policy

2.1 The Group takes a zero-tolerance approach to bribery, corruption and tax evasion and is committed to acting professionally, fairly and with integrity in all business dealings and relationships wherever it operates and implementing and enforcing effective systems to counter bribery and tax evasion.

2.2 The Group will uphold all laws relevant to countering bribery, corruption and tax evasion in all jurisdictions in which it operates. However, the Group remains bound by the laws of the UK (and all jurisdictions where it operates), including the UK Bribery Act 2010 and the Criminal Finance Act 2017 ("the relevant laws"), in respect of its conduct both at home and abroad.

2.3 Sections 5-8 of this policy which relate to tax evasion and bribery also apply to certain service providers in accordance with the relevant laws.

2.4 When competing interests impair our ability to make objective, unbiased business decisions we have a conflict of interest. For example:

2.4.1 you may face a conflict of interest when your professional duties as an employee of Accsys and your personal interests diverge. Those interests may, for example, take the form of financial interests in a supplier's or customer's business, recruiting a close family member or engaging in employment outside Accsys;

2.4.2 occasionally in business, people may try to influence your decisions improperly by creating a sense of obligation or, more blatantly, by inducing you to favour them in your decision making;

2.4.3 gifts include any item of value provided to a third party or their employees or received from a third party by us or our employees (see table below for definitions of value); and/or

2.4.4 hospitality includes any business entertaining, such as travel, accommodation, meals and invitations to events given to Accsys and its employees by third parties or given by Accsys to third parties.

2.5 The objectives of this policy are to:

2.5.1 provide clear guidance;

2.5.2 explain the standards of behaviour required of our staff and business partners;

2.5.3 set out the Group's responsibilities, and of those working for the Group, in observing and upholding our standards of conduct;

2.5.4 to communicate our requirements in respect of bribery, corruption, tax evasion and conflicts of interest;

2.5.5 to advise all employees of their obligation to disclose conflicts of interest and maintain high ethical standards;

2.5.6 to state our requirements concerning the giving and acceptance of gifts and hospitality;

2.5.7 to ensure that our employees do not exploit their position for personal benefit; and

2.5.8 to ensure that all business decisions are made in the best interests of Accsys.

Associated documents

- Whistleblowing Policy.

2.6 Bribery and corruption in the UK are punishable for individuals by up to ten years' imprisonment and if the Group is found to have taken part in corruption or tax evasion it could face an unlimited fine, be excluded from tendering for public contracts and face damage to the Group's reputation. The Group therefore takes its legal responsibilities very seriously.

2.7 In the unlikely event where it becomes known that a bribery incident or tax evasion incident has been committed by a worker (when acting in their capacity as a person associated with the Group), it is the Group's policy to report the matter to the relevant prosecuting authorities and to co-operate fully with them in their investigation and

prosecution of the matter.

- 2.8 In this policy, third party means any individual or organisation you come into contact with during the course of your work for the Group, 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.
3. **Who is covered by this policy?**
- 3.1 This policy applies to all individuals working at all levels and grades within the Group, including senior managers, officers, directors, employees (whether permanent, fixed-term or temporary), consultants, contractors, trainees, seconded staff, homeworkers, casual workers and agency staff, volunteers, interns, agents, sponsors, or any other person associated with the Group, wherever located and irrespective of which company employs them within the Group (collectively referred to as workers in this policy).
- 3.2 This policy does not form part of any Contract of Employment or other contract to provide services and we may amend it at any time.
4. **Who is responsible for this policy?**
- 4.1 The Board of Directors (“**the Board**”) has overall responsibility for ensuring this policy complies with the Group’s legal and ethical obligations, and that all those under the Group’s control comply with it.
- 4.2 The Board has delegated to the Audit Committee the responsibility to ensure, at least annually, that the procedures to prevent bribery, corruption and tax evasion and the monitoring and review thereof, remain effective.
- 4.3 The Senior Leadership Team has 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, with support from the Legal team. Management at all levels are responsible for ensuring those reporting to them are made aware of and understand this policy and are given adequate and regular training on it.
- 4.4 All workers are responsible for the success of this policy and should ensure they use it to disclose any suspected danger or wrongdoing.

4.5 Workers are invited to comment on this policy and suggest ways in which it might be improved. Comments, suggestions and queries should be addressed to the Company Secretary.

5. What are bribery and corruption?

A **bribe** is an inducement or reward offered, promised or provided in order to gain any commercial, contractual, regulatory or personal advantage. A bribe need not only be a direct payment or benefit, but can cover indirect arrangements, which offer a benefit, not necessarily financial, to the recipient.

Examples:

Offering a bribe – Example 1

You offer a potential client tickets to a major sporting event, but only if they agree to do business with the Group.

This would be an offence as you are making the offer to gain a commercial and contractual advantage. The Group may also be found to have committed an offence because the offer has been made to obtain business for the Group. It may also be an offence for the potential client to accept your offer. Offering a bribe – Example 2

A potential client requests you to make a donation to his preferred charity as a condition of you obtaining his business.

Notwithstanding that the potential client might not benefit directly from the donation, any such donation offered or made could be considered to be a bribe. Any such requests received should be referred to the Group's Charity Committee which will use impartial criteria to determine whether to make a donation. The potential client should be advised that the Group has a Charity Committee that uses impartial criteria in making donations and each request is judged purely on its merits against the criteria and not on obtaining new business.

Receiving a bribe – Example 3

A supplier gives your nephew a job, but makes it clear that in return they expect you to use your influence to ensure the Group 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.

Bribing a foreign official – Example 4

You arrange for an additional payment to be made to a foreign official to speed up an administrative process, such as clearing the Group's goods through customs.

The offence of bribing a foreign public official is committed as soon as the offer is made. This is because it is made to gain a business advantage for the Group. The Group may also be found to have committed an offence.

Corruption is the abuse of entrusted power or position for private gain.

Facilitation payments, also known as "back-handers" or "grease payments", are typically small, unofficial payments made to secure or expedite a routine or necessary action (for example, by a Government Official). They are not common in the UK, but are common in some other jurisdictions.

Kickbacks are typically payments made in return for a business favour or advantage.

For further examples of Risk Scenarios (i.e. red flags), please see the examples listed at Schedule 1 towards the end of this Policy.

6. What is not acceptable?

6.1 It is not acceptable for you (or someone on your behalf) to:

6.1.1 give, promise to give, or offer, a payment, gift or hospitality with the expectation or hope that a business advantage will be received, or to reward a business advantage already given;

6.1.2 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;

6.1.3 accept payment from a third party that you know or suspect is offered with the expectation that it will obtain a business advantage for them;

6.1.4 accept a gift or hospitality from a third party if you know or suspect that it is offered or provided with an expectation that a business advantage will be provided by the Group in return;

6.1.5 threaten or retaliate against another worker who has refused to commit a bribery offence or who has raised concerns under this policy;

- 6.1.6 engage in any activity that might lead to a breach of this policy;
 - 6.1.7 make or accept, facilitation payments or “kickbacks” of any kind; and/or
 - 6.1.8 engage in any activity that might lead to a facilitation payment or kickback being made or accepted by us or on our behalf, or that might suggest that such a payment will be made or accepted.
- 6.2 If you are asked to make a payment on our 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 the Legal team.
7. **What is tax evasion?**
- 7.1 Tax evasion occurs when the correct amount of tax is not paid and there is a dishonest intention not to declare it. The tax evasion could relate to UK tax or non-UK tax and could involve any person associated with the Group (which would include a worker, agent or other person who may perform services for or on behalf of the Group, such as contractors and suppliers (the “**Associated Person**”)).
- 7.2 All Associated Persons must avoid any activity when acting on behalf of the Group, and must ensure that an Associated Person is not involved in any activity, that might lead to:
- 7.2.1 cheating the public revenue;
 - 7.2.2 being knowingly concerned in, or in taking steps with a view to, the evasion of tax by them or by another person;
 - 7.2.3 aiding, abetting, counselling or procuring the commission of tax evasion; or
 - 7.2.4 a tax evasion offence under the laws of a foreign country.

Tax Evasion – Example

An employee of a wood supplier falsifies an invoice to reduce the amount of tax the supplier is required to pay to the public revenue.

The supplier has committed tax evasion. The Group may also have committed an offence if it is found to be an Associated Person of the supplier and

knowingly concerned in, or in taking steps with a view to, the evasion of tax by the supplier or aided, abetted, counselled or procured the tax evasion.

8. What is not acceptable?

8.1 It is not acceptable for you (or someone on your behalf) to:

8.1.1 engage in any form of facilitating tax evasion or foreign tax evasion;

8.1.2 aid, abet, counsel or procure the commission of a tax evasion offence or foreign tax evasion offence by another person;

8.1.3 fail to promptly report any request or demand from any third party to facilitate the fraudulent evasion of tax (whether UK tax or tax in a foreign country), or any suspected fraudulent evasion of tax (whether UK tax or tax in a foreign country) by another person, in accordance with this policy;

8.1.4 engage in any other activity that might lead to a breach of this policy;

8.1.5 threaten or retaliate against another individual who has refused to commit a tax evasion offence or a foreign tax evasion offence or who has raised concerns under this policy.

9. Conflict of interest

9.1 Expectations

As our employee, you are expected to:

9.1.1 Maintain the highest possible standard of integrity in all your business relationships, both inside and outside the organisation in which you work;

9.1.2 Reject any business practice which might reasonably be deemed improper (including improper practices which might benefit Accsys);

9.1.3 Never use your authority or position for personal gain;

9.1.4 At all times, act with impartiality, independence and integrity;

9.1.5 Avoid being, or giving the appearance of being, in a position which may result in an actual or perceived detriment to Accsys' reputation and/or interests.

9.2 Disclosure

You must disclose or seek direction on any issues which may potentially conflict with your responsibilities to Accsys.

9.3 Restrictions

You will not be permitted to engage in transactions on behalf of Accsys with organisations or individuals in which you have an interest. All decision making and transactions with the organisation concerned will be handled and managed independently.

9.4 Procedure

When do I make a disclosure?

It is not possible to define all situations or relationships which may create a conflict of interest, so each situation must be evaluated individually. However, some of the more obvious conflicts include:

- Having any interest, dealings or shareholdings in any business which either is a competitor, customer, supplier or partner or is seeking to become one.
- A close family member (including children, in-laws, partner or spouse) having any interest, dealings or shareholdings in any business which either is a competitor, customer, supplier or partner, or is seeking to become one.
- Having a close or longstanding relationship/friendship with a business which either is a competitor, customer, supplier or partner, or is seeking to become one.

In all cases, individuals have a responsibility to assess the potential conflict. Actual or perceived conflicts of interest **must** be disclosed.

Where do I record my disclosure?

You must alert your line manager or the Legal team in writing.

Responsibilities

Actual conflicts of interest must be avoided and potential conflicts of interests carefully managed. Line managers must review the disclosed interest, discuss it openly and manage it with the employee, so that the employee does not become involved in or influence situations where actual conflicts of interest occur.

Other employment

If you wish to undertake other work while you are employed by Accsys then you must obtain prior written consent from your line manager.

Further advice

If you are in any doubt as to whether a conflict of interest exists, discuss the situation with your line manager or the Legal team.

10. Gifts and Hospitality

Principles concerning bribery and gifts

10.1 We discourage employees from accepting or giving gifts or hospitality. We accept that the occasional modest giving and acceptance of gifts and hospitality may be a legitimate contribution to good business relationships. However, it is essential that they do not influence, nor could be perceived as influencing, business decision making. We must all consider whether the giving or receiving of a gift or hospitality is appropriate and ensure that they are given and received openly and without any attempt to mislead or hide their nature, value, purpose, or identity of the giver and recipient.

10.2 It is prohibited to:

10.2.1 Offer or receive gifts or hospitality that could:

10.2.1.1 influence or be perceived as capable of influencing the outcome of transactions or decisions relating to our business;

10.2.1.2 amount to or cause the recipient or giver to commit a criminal offence;

10.2.1.3 cause offence to others or damage the reputation of Accsys.

10.2.2 Use personal money to provide gifts or hospitality to avoid complying with this policy, even if no reimbursement is sought from the organisation.

10.3 A business unit or function may, at its discretion, impose a more onerous policy. Where this applies, individuals are subject to the more stringent requirements of the business unit or function.

Procedure for receiving gifts and hospitality

10.4 In principle, we do not encourage employees to either give or receive gifts from third parties including clients and suppliers. In particular, the following should not be accepted:

- 10.4.1 Gifts that are excessively lavish or which are conditional on particular behaviours or conduct.
- 10.4.2 Cash and cash equivalents
- 10.4.3 Gifts from anyone directly or indirectly involved with a pending bid, application, contract or decision that could impact our business.
- 10.5 These gifts should be returned to the third party with an explanation to the effect that it is not our policy to accept gifts.
- 10.6 We recognise, however, that declining a gift may cause some offence. When considering whether to accept or decline a gift, please use the table in the scenarios set out in Schedule 2 towards the end of this Policy and ensure the correct procedure is followed.
- 10.7 Approvals must be in writing, which may include email.
- 10.8 Employees should record receipt of any gifts or hospitality on the Company's Gifts and Hospitality Register.
- 10.9 When determining the monetary value of a benefit you must consider market value. If no monetary value can be placed on a benefit then consider if accepting it could create a conflict of interest or be perceived to be inappropriate and seek guidance from your line manager.

What steps do I take when giving gifts or hospitality?

- 10.10 In general, gifts should not be given to clients or potential clients, third parties or anyone outside Accsys. The exceptions to this rule are Accsys branded products (for example, pens and stationary), modest refreshment and hospitality as part of celebrations (for example, celebration of the conclusion of a project). In determining whether giving a gift is appropriate, consideration should be given to the recipient, the value of the gift and the reason for it. If you are in doubt as to whether a gift or hospitality should be given, please seek advice from your line manager.
- 10.11 Hospitality given should be within the boundaries of Accsys' Travel and Expenses Policy. Hospitality may be offered if it is reasonable in all the circumstances to do so and is proportionate and not lavish or extravagant.
- 10.12 It is essential that the following steps are taken when giving gifts or hospitality:

- 10.12.1 Gifts or hospitality given must be pre-approved in accordance with Schedule 2 of this policy and political or charitable contributions made as a gift or in honour of a third party must be pre-approved in writing by the Chief Executive Officer. If permitted to proceed, a documented record of approval must be maintained and all receipts retained. Any political or charitable donations or sponsorship must be disclosed in Accsys' Annual Report each year.
- 10.12.2 Benefits provided with a value exceeding £100 in total must be recorded on the Company's Gifts & Hospitality Register with details of the individual or customer to whom it was provided.
- 10.12.3 Gifts and hospitality given must be consistent with the policy of the applicable third party organisation.
- 10.12.4 Under no circumstances shall Accsys' partners (including suppliers, business partners, joint venture partners, subcontractors or advisors) be asked to contribute towards the cost of entertaining customers on our behalf.
- 10.12.5 There is an enhanced risk that gifts or hospitality provided to foreign public officials may be construed as a bribe, in these circumstances pre-approval must be given by the Chief Executive Officer.

Where do I go for help or advice?

- 10.13 If you would like further advice please contact your line manager.
- 10.14 We also encourage you to read the example scenarios at Schedule 3 of this policy for more detail on what the Company's expectations are in respect of receiving gifts.

11. Your responsibilities

- 11.1 You must ensure that you read, understand and comply with this policy.
- 11.2 The prevention, detection and reporting of bribery, corruption, conflicts of interest and tax evasion are the responsibility of all those working for the Group or under the Group's control. All workers are required to avoid any activity that might lead to, or suggest, a breach of this policy.

12. Consequences

- 12.1 Failure to comply with the above procedures may result in disciplinary action and legal action being taken wherever appropriate.

13. Record-keeping

- 13.1 We must keep financial records and have appropriate internal controls in place which will evidence the business reason for making payments to third parties.
- 13.2 You must declare and keep a written record of all hospitality or gifts accepted or offered, which will be subject to managerial review.
- 13.3 You must ensure all expenses claims relating to hospitality, gifts or expenses incurred to third parties are submitted in accordance with the Group's expenses policy (as set out in the Employment Terms and Conditions manual) and specifically record the reason for the expenditure.
- 13.4 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. No accounts must be kept "off-book" to facilitate or conceal improper payments.

14. How to raise a concern

- 14.1 You are encouraged to raise concerns about any issue or suspicion of malpractice at the earliest possible stage. If you are unsure whether a particular act constitutes bribery, corruption, a conflict of interest or tax evasion, or if you have any other queries, these should be raised with your line manager or the CEO. Alternatively, if you feel you cannot raise the matter with your line manager or the CEO you may follow the procedure set out in the Group's Whistleblowing Policy. A copy of the Whistleblowing Policy is available from the Company Secretary.

15. What to do if you are a victim of bribery or corruption or suspect tax evasion

- 15.1 It is important that you tell your line manager or the CEO (or otherwise follow the procedure set out in the Group's Whistleblowing Policy) as soon as possible if:
 - 15.1.1 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; or

15.1.2 you (when acting in your capacity as a person associated with the Group), have been involved in, or suspect that another worker or Associated Person has been involved in, tax evasion.

16. Protection

16.1 Workers who refuse to accept or offer a bribe, suspect tax evasion or those who raise concerns or report another's wrongdoing, are sometimes worried about possible repercussions. The Group 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.

16.2 The Group is committed to ensuring no one suffers any detrimental treatment as a result of refusing to take part in bribery, corruption or tax evasion, or because of reporting in good faith their suspicion that an actual or potential bribery, tax evasion or other corruption 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 you believe that you have suffered any such treatment, you should inform your line manager, the CEO or follow the procedure set out in the Group's Whistleblowing Policy immediately. If the matter is not remedied, and you are an employee, you should raise it formally using the Group's Grievance Procedure, which is set out in the Employment Terms and Conditions manual.

17. Training and communication

17.1 All existing workers will receive regular, relevant training on how to implement and adhere to this policy.

17.2 The Group's zero-tolerance approach to bribery, corruption and tax evasion must be communicated to all suppliers, contractors, agents and business partners at the outset of the business relationship with them and as appropriate thereafter.

18. Monitoring and review

18.1 The Legal team will monitor the effectiveness and review the implementation of this policy, regularly considering its suitability, adequacy and effectiveness. Any improvements identified will be made as soon as possible. Internal control systems and procedures will be subject to regular audits to provide assurance that they are effective in countering bribery, corruption and tax evasion.

18.2 The policy will be reviewed annually by the Board.

Approved by the Board on 29 January 2025

Schedule 1

Potential Risk Scenarios "red flags"

- (A) The following is a list of possible red flags that may arise during the course of you working for the Group and which may raise concerns under various anti-bribery anticorruption or tax evasion laws. The list is not intended to be exhaustive and is for illustrative purposes only.

If you encounter any of these red flags while working for the Group, you must report them promptly to your manager or the CEO or use the procedure set out in the Whistleblowing Policy:

Bribery or Corruption

- (a) you become aware that a third party engages in, or has been accused of engaging in, improper business practices;
- (b) you learn that a third party has a reputation for paying bribes, or requiring that bribes are paid to them, or has a reputation for having a "special relationship" with foreign government officials;
- (c) a third party insists on receiving a commission or fee payment before committing to sign up to a contract with us, or carrying out a government function or process for us;
- (d) a third party requests payment in cash and/or refuses to sign a formal commission or fee agreement, or to provide an invoice or receipt for a payment made;
- (e) a third party requests that payment is made to a country or geographic location different from where the third party resides or conducts business;
- (f) a third party requests an unexpected additional fee or commission to "facilitate" a service;
- (g) a third party demands lavish entertainment or gifts before commencing or continuing contractual negotiations or provision of services;
- (h) a third party requests that a payment is made to "overlook" potential legal violations;
- (i) a third party requests that you provide employment or some other advantage to a friend or relative;
- (j) you receive an invoice from a third party that appears to be non-standard or customised;

- (k) a third party insists on the use of side letters or refuses to put terms agreed in writing;
- (l) you notice that we have been invoiced for a commission or fee payment that appears large given the service stated to have been provided;
- (m) a third party requests or requires the use of an agent, intermediary, consultant, distributor or supplier that is not typically used by or known to us;
- (n) you are offered an unusually generous gift or offered lavish hospitality by a third party;

Tax Evasion

- (o) you, or an Associated Person, do not disclose to the public revenue an amount of tax owed by the Group (for example on business profits);
- (p) you, or an Associated Person, recover more VAT than due by falsifying Group invoices; or
- (q) you, or an Associated Person, do not properly account for all Group business by dealing in cash and not giving receipts.

Schedule 2

Appendix

Benefit received	Procedure
Small gift (branded), below £50 (includes diaries, calendars, pens and so on)	Individuals may accept. No recording or approval required.
Small gift (non-branded), below £50 (includes diaries, calendars, pens and so on)	Individuals may accept. No recording or approval required unless two or more gifts are received within a six-month period in which case notify your line manager.
Gifts worth £50 or more (includes bottles of champagne, spirits, tokens, vouchers, presents and so on)	Individuals may accept gifts between £50 and £200 with prior written approval from their line manager. Gifts exceeding £200 require prior written approval from the CEO. All gifts must be recorded and surrendered to the business to be disposed of in one of the following ways: Displayed in the office. Raffled off to allow all employees in the department or business to have a chance to benefit. Donated to a charity. If edible, placed in a break room for everyone to share. Otherwise disposed of in a manner determined by the individual's line manager.
Attendance at business functions associated with your role in Accsys or your professional status (that is, professional dinners or events)	Obtain prior written consent from your line manager and record the attendance.
Attendance at purely social events (such as sporting events, horse racing, golf days)	In all cases (irrelevant of value) seek prior written approval from your line manager and record. If the value is £200 or more, prior written approval should also be obtained from the CEO and recorded.
Hospitality accepted (such as lunches, dinners)	Ensure that the hospitality is reasonable, proportionate, not lavish and that the

	<p>organisation would be willing to reciprocate.</p> <p>For all hospitality accepted the following steps apply:</p> <p>Where the value is less than £150, then it should be reported to line manager and recorded.</p> <p>Where the value is between £150 and £200 obtain prior written approval from your line manager and record.</p> <p>Where the value is more than £200 must also obtain prior written approval from the CEO.</p>
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Schedule 3 Example Scenarios – Gifts

Scenario 1

Mary works in the supply chain team on a major contract and has a close relationship with ASupplier Limited. ASupplier has sent her a case of expensive champagne for a Christmas treat (worth more than £100). ASupplier explains that this is to thank her for their close working relationship over the last ten years and that ASupplier looks forward to working with Mary for another ten years. Mary has known the Managing Director of ASupplier, Nasreen, for ten years and knows Nasreen would be upset if Mary rejected this gift.

After getting prior approval from her line manager by email, Mary accepts the gift but makes it clear to Nasreen that it will be put into a department raffle in aid of charity in line with company policy. Mary records the gift.

Scenario 2

Mary is still employed in the supply chain team on the same contract.

Mary is out for dinner with another friend of hers, Donald, who happens to have recently joined BSupplier Limited. BSupplier Limited have wanted to do work for our company on this contract for some time. Mary happens to mention that two weeks ago her heating broke down and she has not been able to get it fixed. Donald offers to send some engineers from BSupplier Limited to Mary's house to fix the problem for free.

The value of the work could easily be construed as influencing Mary's decision because of her position in the supply chain team. Mary cannot accept this offer and to do so could have the appearance of a bribe. She should reject it and report the fact it was offered to her line manager. Mary should also consider whether her friendship with Donald creates a conflict of interest that she should report further.