



## **ANTI-CORRUPTION AND BRIBERY POLICY**

It is our policy to conduct all our business in an honest and ethical manner. We take a zero-tolerance approach to bribery and corruption and are committed to acting professionally, fairly and with integrity in all our business dealings wherever we operate.

I.E.M. Sales and Services Limited is committed to upholding applicable national and international laws and regulations relevant to countering bribery and Corruption wherever we operate, which includes the U.S. Foreign Corrupt practices Act and the UK Anti Bribery Act.

### **BRIBERY & CORRUPTION CAN BE ACCEPTANCE OF:**

1. Cash payments
2. Kickbacks
3. Social Benefits
4. Meals, gifts and entertainment for Government officials
5. Donations and charitable contributions for Government Officials.

### **HOSPITALITY AND GIFTS**

#### **Giving gifts and hospitality**

Staff may not, directly or through others, offer or give money, gift, hospitality or other thing of value to an official, employee or representative of any supplier, customer or any other organization, if doing so could reasonably give the appearance of influencing the organization's relationship with I.E.M. Sales and Services Limited.

The company will ensure that the following be avoided:

1. The direct or indirect provision of cash or anything of value to any Political Official to obtain an unfair business advantage or to obtain or retain business.
2. Making any kickbacks or facilitating payments.
3. Charitable donations or contributions to political parties.
4. Making any "grease" or facilitating payments
5. Authorizing or providing travel benefits for any Political Official.

#### **Receiving gifts and hospitality**

Unless you have been informed otherwise you may accept:

- a gift of nominal value, such as an advertising novelty, when it is customarily offered to others having a similar relationship with that individual or organization;



- It is appropriate in the circumstance that, it is customary for small gifts to be given at Christmas time and this is to be given openly and not secretly.

If an excessive gift or hospitality is found to have been accepted, then your manager will discuss the circumstances with you and agree how to deal with it e.g. a gift can be returned or steps can be taken to ensure that the acceptance of hospitality does not influence a decision or situation in favour of the giver. If excessive gift(s) or hospitality are accepted on more than one occasion or are found to have influenced decisions inappropriately, against I.E.M.'s policy (or potentially illegally), then appropriate disciplinary procedures will be followed.

#### **EMPLOYEES ARE REQUIRED TO:**

1. Take the necessary steps to prevent those doing business directly or indirectly to refrain from engaging in bribery;
2. To report any suspected violations to the Management of I.E.M. Sales and Services Limited or others doing business with any Government Official.

#### **DISCIPLINE:**

Any employee who violates the terms of this Policy will be subject to disciplinary action. Anyone who has direct knowledge of potential violations of this Policy but fails to report such potential violation to Management will be subject to disciplinary action.

#### **RAISING A CONCERN**

You are encouraged to raise concerns about any issue or suspicion of unprofessional conduct to your Managing Director.

#### **TRAINING AND COMMUNICATION**



We understand that all existing workers operating in areas that are perceived as high risk as far as Bribery Act is concerned. They will receive regular in-house training on how to implement and adhere to this policy.

Our zero – tolerance approach to bribery and corruption must be communicated to all suppliers, contractors, agents and business partners at the onset of our relationship with them and as appropriate thereafter.

### **MONITORING AND REVIEW**

The Managing Director will monitor the effectiveness and review the implementation of this policy, regularly considering its suitability, adequacy and effectiveness. All workers are responsible for the success of this policy.