COMPANY POLICY DOCUMENT

Anti-Bribery and Anti-Corruption Policy

Our zero-tolerance approach to bribery, corruption, facilitation payments and the facilitation of fraud or tax evasion.

Policy owner	Legal and Compliance Director, People Group Services Limited
Approved by	The Board of Directors
Version	2026.8 (supersedes the previous undated policy)
Effective date	21 August 2026
Next scheduled review	21 August 2027, or earlier on a material change in law or guidance
Applies to	All persons working for the Company or any Group Company in any capacity, wherever located
Classification	Public — published on the Company policy portal

Why this policy has been rewritten

The Bribery Act 2010 position is unchanged, but the corporate criminal liability landscape around it has moved substantially since the previous version was written.

Failure to prevent fraud — the offence under section 199 of the Economic Crime and Corporate Transparency Act 2023 came into force on **1 September 2025**. A large organisation is criminally liable, with an unlimited fine, where an associated person commits a specified fraud offence intending to benefit the organisation or its clients. The only defence is having had reasonable fraud prevention procedures in place.

Corporate attribution — ECCTA also widened the identification principle, so that the acts of a **senior manager** acting within their actual or apparent authority can fix the organisation with criminal liability. It is no longer necessary to identify a directing mind.

Also relevant: Bribery Act 2010; Criminal Finances Act 2017 (failure to prevent the facilitation of tax evasion); Proceeds of Crime Act 2002; Fraud Act 2006.

1. Policy statement

1.1 It is our policy to conduct all of 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 and relationships wherever we operate, and to implementing and enforcing effective systems to counter bribery and corruption.

1.2 We will uphold all laws relevant to countering bribery and corruption. We remain bound by UK law, including the Bribery Act 2010, in respect of our conduct both at home and abroad.

1.3 We are equally committed to preventing fraud and the facilitation of tax evasion. Our controls in those areas are designed to meet the “reasonable procedures” and “reasonable prevention procedures” standards under the Economic Crime and Corporate Transparency Act 2023 and the Criminal Finances Act 2017 respectively.

2. About this policy

2.1 The purpose of this policy is to:

- set out our responsibilities, and those of the people working for us, in observing and upholding our position on bribery and corruption; and
- provide information and guidance on how to recognise and deal with bribery and corruption issues.

2.2 It is a criminal offence to offer, promise, give, request or accept a bribe. Individuals found guilty can be punished by up to ten years' imprisonment and an unlimited fine. As an employer, if we fail to prevent bribery we can face an unlimited fine, exclusion from tendering for public contracts, and serious damage to our reputation. We take these responsibilities very seriously.

2.3 We have identified the following as particular risks for our business:

- payment of rebates, incentives, introduction fees or bonuses to consultants in order to facilitate the introduction of new contractors to our business;
- payments or benefits offered to agency staff to influence the placement of workers with us, or our position on a preferred supplier list;
- gifts or hospitality offered by suppliers during a tender or contract renewal;
- incentives connected with the selection of an intermediary in a labour supply chain.

To address those risks we have adopted a group-wide policy that **no such agreement will be entered into unless it is done so on a business-to-business basis**, on written terms, at a commercially justifiable rate, and recorded. Arrangements of this kind are also subject to our Referral and Introducer Transparency Policy.

2.4 In this policy, **third party** means any individual or organisation you come into contact with during the course of your work for us, and includes actual and potential clients, customers, suppliers, distributors, business contacts, agents, advisers, and government and public bodies, including their advisers, representatives and officials, politicians and political parties.

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

3. Who must comply with this policy

This policy applies to all persons working for us or any Group Company, or on our behalf, in any capacity. That includes employees at all levels, directors, officers, agency workers, seconded workers, volunteers, interns, agents, contractors, external consultants, third-party representatives, business partners and sponsors, wherever located.

> **"Associated persons" and why this matters more than it used to**
>
> Under both the Bribery Act 2010 and the failure to prevent fraud offence, the Company can be liable for the acts of a person **associated** with it — someone who performs services for or on our behalf. That is a wide category, and it does not depend on employment status.
>
> Since ECCTA widened the identification principle, the acts of a **senior manager** acting within their actual or apparent authority can also be attributed directly to the Company. Liability no longer requires proving that the board knew.
>
> The practical consequence: our controls have to reach the people who act for us, not only the people on our payroll.

4. Who is responsible for this policy

- 4.1 The **Board of Directors** has overall responsibility for ensuring this policy complies with our legal and ethical obligations, and that all those under our control comply with it.
- 4.2 The **Legal and Compliance Director** has primary and day-to-day responsibility for implementing this policy, monitoring its use and effectiveness, dealing with queries, and auditing internal controls and procedures to ensure they are effective.
- 4.3 **Management at all levels** are responsible for ensuring those reporting to them understand and comply with this policy and receive adequate and regular training on it.
- 4.4 You are invited to comment on this policy and suggest improvements. Comments, suggestions and queries should be addressed to the Legal and Compliance Director.

5. What bribery and corruption are

5.1 **Bribery** is offering, promising, giving or accepting any financial or other advantage, to induce the recipient or any other person to act improperly in the performance of their functions, to reward them for acting improperly, or where the recipient would act improperly by accepting the advantage.

5.2 An **advantage** includes money, gifts, loans, fees, hospitality, services, discounts, the award of a contract, employment for a friend or relative, or anything else of value.

5.3 A person **acts improperly** where they act illegally, unethically, or contrary to an expectation of good faith or impartiality, or where they abuse a position of trust.

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

> **Examples**
>
> **Offering a bribe.** You offer a potential client tickets to a major sporting event, but only if they agree to do business with us. This is an offence, because the offer is made to gain a commercial and contractual advantage. We may also be found to have committed an offence because the offer was made to obtain business for us, and it may be an offence for the client to accept.
>
> **Receiving a bribe.** A supplier gives your nephew a job and makes clear that in return they expect you to use your influence to ensure we continue to do business with them. It is an offence for the supplier to make the offer, and an offence for you to accept it, because you would be doing so to gain a personal advantage.
>
> **Facilitating fraud.** A consultant acting for us overstates a contractor's assignment rate on a document sent to a client in order to win the account. That is a fraud offence committed by an associated person intending to benefit us, and it can expose the Company to the failure to prevent fraud offence.

6. What you must not do

It is not acceptable for you, or someone on your behalf, to:

- 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;
- give or accept a gift or hospitality during any commercial negotiation or tender process, if this could be perceived as intended or likely to influence the outcome;
- accept a payment, gift or hospitality from a third party that you know or suspect is offered with the expectation that we will provide a business advantage in return;
- accept hospitality from a third party that is unduly lavish or extravagant in the circumstances;
- offer or accept a gift to or from government officials or representatives, or politicians or political parties;
- threaten or retaliate against another individual who has refused to commit a bribery offence or who has raised concerns under this policy;
- engage in any other activity that might lead to a breach of this policy.

7. Facilitation payments and kickbacks

7.1 We do not make, and will not accept, facilitation payments or kickbacks of any kind.

7.2 **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.

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

7.4 You must avoid 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 such a payment will be made or accepted. If you are asked to make a payment on our behalf, always be mindful of what the payment is for and whether the amount is proportionate to the goods or services provided. Always obtain a receipt detailing the reason for the payment. Raise any suspicion, concern or query with the Legal and Compliance Director.

8. Gifts, hospitality and expenses

8.1 This policy allows reasonable and appropriate hospitality or entertainment given to or received from third parties, for the purposes of establishing or maintaining good business relationships, improving or maintaining our reputation, or marketing our services effectively.

8.2 The giving and accepting of gifts is allowed if all of the following are met:

- it is not made with the intention of influencing a third party to obtain or retain business or a business advantage, to reward the provision or retention of business, or in explicit or implicit exchange for favours or benefits;
- it is given in our name, not in your name;
- it does not include cash or a cash equivalent, such as gift certificates or vouchers;
- it is appropriate in the circumstances, taking account of the reason for the gift, its timing and its value;
- it is given openly, not secretly;
- it complies with any applicable local law.

Thresholds and the register

Value	What is required
Under £50	Promotional items of low value, such as branded stationery, are usually acceptable and do not require declaration.
£50 or more	Must be **declared and recorded** in the gifts and hospitality register, whether given or received.
£250 or more	Requires **prior written approval** from the Legal and Compliance Director before it is offered or accepted.
Any value, during a tender or negotiation	Declined, regardless of value, unless the Legal and Compliance Director has approved it in advance in writing.
Any value, to or from a public official	Not permitted without prior written approval from the Board.

8.3 Reimbursing a third party's expenses, or accepting an offer to reimburse our expenses such as the cost of attending a business meeting, would not usually amount to bribery. However, a payment in excess of genuine and reasonable business expenses, such as the cost of an extended hotel stay, is not acceptable.

8.4 Practice varies between countries and regions, and what is normal in one may not be in another. The test is whether, in all the circumstances, the gift, hospitality or payment is reasonable and justifiable. **The intention behind it should always be considered.**

9. Donations

- 9.1 We do not make contributions to political parties, political candidates or political campaigns.
- 9.2 We only make charitable donations that are legal and ethical under local law and practice. No donation may be offered or made without the prior approval of a Director, and all donations are recorded.
- 9.3 We do not make a donation at the request or suggestion of a client, prospective client or public official where it could reasonably be seen as connected to the award or retention of business.

10. Third party due diligence

Because we can be liable for the conduct of those who act for us, third parties are assessed before engagement and on a risk-based cycle thereafter:

- we establish who we are dealing with, including beneficial ownership where the structure is unclear;
- we assess exposure to bribery, corruption and fraud risk in the relevant sector and jurisdiction;
- our contracts include anti-bribery, anti-fraud and anti-facilitation of tax evasion obligations, a right to audit, and a right to terminate for breach;
- commission, referral, introduction and rebate arrangements are documented in writing, at a commercially justifiable rate, and approved before they begin;
- we communicate our zero-tolerance approach at the outset of the relationship and as appropriate thereafter;
- due diligence is recorded so that it can be evidenced.

11. Record-keeping

- 11.1 We keep financial records and maintain internal controls that evidence the business reason for payments made to third parties.
- 11.2 You must declare and keep a written record of all hospitality or gifts given or received at or above the threshold in section 8, and this is subject to managerial review.
- 11.3 You must submit all expenses claims relating to hospitality, gifts or payments to third parties in accordance with our expenses policy, recording the reason for the expenditure.
- 11.4 All accounts, invoices and other records relating to dealings with third parties, including suppliers and customers, must be prepared with strict accuracy and completeness. **Accounts must not be kept off-book to facilitate or conceal improper payments.**

12. Your responsibilities

- 12.1 You must read, understand and comply with this policy.
- 12.2 The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of everyone working for us or under our control. You must avoid any activity that might lead to, or suggest, a breach of this policy.
- 12.3 You must notify your manager or the Legal and Compliance Director as soon as possible if you believe or suspect that a conflict with this policy has occurred, or may occur. For example, if a client or potential client offers you something to gain a business advantage, or indicates that a gift or payment is required to secure their business. Red flags are set out in section 16.

13. How to raise a concern

- 13.1 You are encouraged to raise concerns about any issue or suspicion of bribery or corruption at the earliest possible stage.
- 13.2 If you are offered a bribe, are asked to make one, or believe or suspect that any bribery, corruption or other breach of this policy has occurred or may occur, you must notify your manager or the Legal and Compliance Director as soon as possible.
- 13.3 If you are unsure whether a particular act constitutes bribery or corruption, raise it. It is always better to ask than to assume.
- 13.4 Concerns can also be raised confidentially under our Whistleblowing Policy, which sets out the protections available under the Public Interest Disclosure Act 1998.

14. Protection

14.1 Individuals who refuse to accept or offer a bribe, or who raise concerns or report another's wrongdoing, are sometimes worried about repercussions. We encourage openness and will support anyone who raises a genuine concern in good faith under this policy, **even if they turn out to be mistaken**.

14.2 We are committed to ensuring that no one suffers detrimental treatment as a result of refusing to take part in bribery or corruption, or because they reported in good faith a suspicion that an offence has taken place or may take place. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern.

14.3 If you believe you have suffered any such treatment, inform the Legal and Compliance Director immediately. If the matter is not remedied and you are an employee, raise it formally using our Grievance Procedure, which can be found in your contract and staff handbook.

15. Training, communication and breaches

- 15.1 Training on this policy forms part of the induction process for all individuals who work for us, and is refreshed at least annually. Enhanced training is provided to those in roles with greater exposure, including sales, procurement, finance and account management, and to senior managers whose acts can now be attributed directly to the Company.
- 15.2 Our zero-tolerance approach must be communicated to all suppliers, contractors and business partners at the outset of the relationship and as appropriate thereafter.
- 15.3 Any employee who breaches this policy will face disciplinary action, which could result in dismissal for misconduct or gross misconduct.
- 15.4 We may terminate our relationship with other individuals and organisations working on our behalf if they breach this policy, and may report the matter to the relevant authorities.
- 15.5 The Legal and Compliance Director reports at least annually to the Board on the operation and effectiveness of this policy, including register entries, training completion, concerns raised and their outcomes.

16. Potential risk scenarios: red flags

The following is a non-exhaustive, illustrative list of red flags that may arise during the course of your work. If you encounter any of them, report them promptly to your manager or to the Legal and Compliance Director.

- you become aware that a third party engages in, or has been accused of engaging in, improper business practices;
- you learn that a third party has a reputation for paying bribes, for requiring that bribes are paid to them, or for having a special relationship with government officials;
- a third party insists on receiving a commission or fee payment before committing to sign a contract with us, or before carrying out a function or process for us;
- a third party requests payment in cash, or refuses to sign a formal commission or fee agreement, or to provide an invoice or receipt;
- a third party requests that payment is made to a country or location different from where they reside or conduct business;
- a third party requests an unexpected additional fee or commission to facilitate a service;

- a third party demands lavish entertainment or gifts before commencing or continuing negotiations or the provision of services;
- a third party requests that a payment is made to overlook potential legal violations;
- a third party requests that you provide employment or another advantage to a friend or relative;
- you receive an invoice from a third party that appears non-standard or customised;
- a third party insists on the use of side letters, or refuses to put agreed terms in writing;
- you notice that we have been invoiced for a commission or fee that appears large given the service stated to have been provided;
- 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;
- you are offered an unusually generous gift or lavish hospitality by a third party;
- an intermediary in a labour supply chain cannot or will not evidence its compliance, or an introduction is offered on terms that are not commercially explicable.

17. Declaration

This Policy is approved by the Board of Directors of **People Group Services Limited**, Company Number 11570329.

> **Version:** 2026.8 | **Effective:** 21 August 2026 | **Supersedes:** the previous undated policy
> **Next scheduled review:** 21 August 2027

Signed for and on behalf of the Board of Directors

Date
21 August 2026