

GROUP POLICY

Anti-Bribery

August 2024

**McLaughlin
& Harvey**

**BUILDING TOGETHER.
UNLOCKING POTENTIAL.**
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1. Group Policy Statement

2. Prohibited Act

3. Accepting Gifts and Hospitality

4. Offering of Gifts and Hospitality

5. Corporate Gifts Register

6. Risk Assessment

Policy Information

Group Policy Statement

01

- 1.1** McLaughlin & Harvey (the “Company”) values its reputation and is committed to maintaining the highest possible ethical standards in all its business activities. It recognises that the risks from bribery are a growing concern for corporate and public life in many countries across the world. The Company, in its ongoing efforts to maintain its high ethical standards and with a view to upholding its position against any form of bribery, has prepared the following policy.
- 1.2** The purpose of the Policy is to set out the responsibilities of all employees in observing and upholding the Company’s position on bribery and applies to all of the Company’s employees, whether permanent, temporary, casual, part-time or on fixed-term contracts (the “Employee”), and to individuals such as Consultants, Contractors and those supplied by Agencies who are not our employees (the “Agent”), but who work at the Company, Third Parties providing services to the Company, and to those individuals who operate under the direction of the Company (the “Worker”).
- 1.3** Our businesses are accountable for implementing this policy and employees’ support and professionalism is essential in making it truly effective.



Director
August 2024

Prohibited Act

02

2.1

The Company prohibits the offering, the giving, the solicitation or the acceptance of any bribe, whether in the form of cash or other inducement including but not limited to any of the following:

- to or from any person or company, whether a public official or public body, or a private person or company, wherever situated;
- by any individual Employee, Worker, Agent or other person or company acting on the Company's behalf;
- in order to gain any commercial, contractual or regulatory advantage for the Company in a way which is unethical;
- in order to gain any personal advantage, pecuniary or otherwise, for the individual or anyone connected with the individual.

2.2

Summary

This Policy prohibits the making, giving or receiving of any inducement which results in a personal gain or advantage to the recipient or any person or body associated with the recipient, and which is intended to influence the recipient to take action. This is defined as a "Prohibited Act".

Accepting Gifts and Hospitality

03

3.1 The acceptance of all gifts or hospitality must be fully documented and approved by the relevant Senior Manager and recorded where relevant in the Central Gifts Register. It is the responsibility of each Employee, Worker or Agent to complete the Corporate Gift Register, which is on the intranet.

3.2 Employees (and their families) should refuse to accept gifts or hospitality which could influence or appear to influence the decisions they make on behalf of the Company. The acceptance of small gifts such as flowers, and/or hospitality such as business lunches, tickets to sporting events, is acceptable within reasonable limits as long as it is a normal and appropriate expression of business courtesy.

If there is any doubt about the propriety of accepting a gift or hospitality it should be refused.

Employees, Workers and Agents should not accept travel and overnight accommodation without approval of their Senior Manager/Director.

3.3 You may accept gifts of nominal value (e.g. pens, mugs, calendars, etc.) when such gifts are:

- Infrequent; and
- Customary in a business relationship with due regard to seasonal celebrations.

3.4 You and your immediate family members and partners must not accept or solicit from a Company supplier or potential supplier any improper entertainment or gifts. When determining whether accepting entertainment or gifts is appropriate, you should consider the following:

- Why the entertainment or gift is being offered;
- How accepting the entertainment or gift would appear to other people;
- Whether you would feel pressure to reciprocate in some way;

- If accepting the entertainment or gift would affect or appear to affect your judgment;
- Whether any effort is being made to conceal the entertainment or gift;
- Whether or not you would feel embarrassed by receiving the gift.

3.5 If you have any doubt about whether it is appropriate to accept entertainment or a gift you must promptly advise your Senior Manager/ Director to seek approval.

3.6 In any event, the acceptance of all gifts or hospitality must be fully documented. Any gifts or hospitality valued at more than £50 per person must be approved by the relevant director.

3.7 If you have any suspicions that a fellow Employee, Worker or Agent, however senior, may be requesting or accepting a bribe or inducement you must immediately either inform your Senior Manager or appropriate Director.

Offering of Gifts and Hospitality

04

- 4.1** On occasion the Company will itself offer gifts and hospitality, particularly when associated with sales and business development activities. It is the responsibility of each Employee, Worker or Agent to complete the Corporate Gift Register form which is on the intranet.
- 4.2** The offer of all gifts or hospitality must be fully documented. Any gifts or hospitality valued at more than £50 per person must be approved by the relevant director.
- 4.3** The Company will not accept or condone any behaviour connected with accepting, requesting or offering any bribe or inducement (including levels of gifts or hospitality that fall outside the above Policy) in return for providing some favour. Any Employee, Worker or Agent found to have accepted, requested or offered a bribe or other inducement will face disciplinary action which could include dismissal for gross misconduct.
- 4.4** If you have any suspicions that a fellow Employee, Worker or Agent, however senior, may be offering a bribe or inducement you must immediately either inform your Senior Manager or appropriate Director.

Corporate Gifts Register

05

- 5.1** The Financial Director will maintain a central record of instances where gifts and hospitality have been accepted / refused or supplied. The main purpose of the Gifts Register is to counter any possible accusation or suspicion of improper conduct by Employees, Workers or Agents. It is the responsibility of each Employee, Worker or Agent to complete the Corporate Gift Register form which is on the intranet.
- 5.2** It is important that the Gift Register is appropriately maintained and monitored for audit purposes. Board Directors/Senior Managers are therefore responsible for informing the Financial Director of all relevant offers of gifts or hospitality within their area of responsibility. At the end of each financial year the Financial Director will issue a record of gifts and hospitality to each Director to verify that records are accurate and comprehensive. The Gift Register and Department records will be included in Internal Auditing processes.
- 5.3** Whilst it is recognised that the exact cost of gifts and/or hospitality may not be known, you are expected to exercise careful judgment when assessing the approximate value and appropriate action to be taken. If in any doubt, it is useful to consider whether the proposed acceptance or provision of gifts/hospitality could be satisfactorily defended in public.
- 5.4** Employees will not be required to enter each and every meeting into the Corporate Gifts register. The Company is not concerned with small gifts/expression of hospitality which are incidental to the business relationship i.e. the giving of a pen of nominal value or where a coffee is taken in the course of an informal meeting.
- 5.5** The company does however require that where employees receive/offer gifts and/or hospitality, where such incidences are more than incidental or are of more than a nominal value, that such gifts/hospitality should be recorded within the corporate gifts register.

Risk Assessment

06

6.1 Key to the protection and mitigation of risk for the Company is the proper consideration of risk in relation to bribery and corruption.

6.2 Due diligence

The level of risk determined will determine what further steps are required to fully examine and understand the risks involved in a particular contract. Where there is a higher level of risk there will be an increased need for due diligence to understand the full nature and extent of the risks involved.

6.3 Responsibilities

The Board of McLaughlin & Harvey shall:

- Have overall responsibility for the implementation of this Policy;
- Delegate the responsibility for the implementation of this Policy to the Directors/Senior Managers of each business unit;
- Provide sufficient resources for the implementation of this Policy;
- Review this Policy on a regular basis.

6.3.1 Directors/Workplace Managers shall as appropriate:

- Implement this Policy as it relates to employees within their control;
- Communicate this Policy through Unit management meetings;
- Use Risk Assessments to identify work activities and practices that may present a risk to the Business;
- Ensure that all employees will be advised of the terms of this Policy.

6.3.2 The Finance Director shall:

- Have overview of Corporate Gifts received and offered in a Gifts Register;
- Produce an annual report on corporate gifts for verification by the Board of Directors;
- Submit, when requested, details from the Gifts Register to a relevant client.

6.3.3 Employees, Workers and Agents shall:

- Conform to the terms of this Policy;
- Report any acts which they consider to be in breach of this Policy;
- Ensure that all corporate gifts/functions are recorded in the gift register;
- Where the Employees, Worker and Agents do not have access to the Company intranet inform their Senior Manager of any gift/function so that an entry can be made on the Employee's behalf.

6.4 Disciplinary Action

All formal proceedings will be dealt with under the Company's Disciplinary Policy. The Company seeks to follow a fair disciplinary procedure and will comply with the statutory disciplinary procedures.

IMS Document Reference No: [BO/2-1124]

SHEQ Standards Reference: **BS EN ISO 9001:2015**
7. Support - Resources

Document Title: Group Policy: Anti-Bribery

Process Objective: This document details the Group Policy in relation to anti-bribery.

Process Owner: Group Finance Director

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