

## 5.7 Anti-Corruption and Bribery Policy

It is the Company's policy to conduct all of its business in an honest and ethical manner. The Company takes a zero-tolerance approach to bribery and corruption and is committed to acting professionally, fairly and with integrity in all business dealings and relationships wherever the Company operates.

The purpose of this policy is to:

- Set out the Company's responsibilities, and of those working or performing services for the Company including all employees, directors, officers, agency workers, seconded workers, volunteers, interns, agents, subsidiaries, contractors, external consultants, sponsors or any other person associated with the Company, in observing and upholding the Company's position on bribery and corruption; and
- Provide information and guidance to those working for the Company on how to recognise and deal with bribery and corruption issues in order to ensure that the Company, and those working for the Company, comply with all applicable legal obligations.

Under the Bribery Act 2010, bribery and corruption are punishable for individuals, including employees and Managers by up to ten years' imprisonment and/or an unlimited fine. In addition, if the Company, or any employee or business associate of the Company, is found to have been in breach of the Bribery Act it could face an unlimited fine as well as suffering damage to its reputation. The Company therefore takes its legal responsibilities very seriously.

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, on-screen and off-screen talent, customers, suppliers distributors, business contacts, agents, advisers, and government and public bodies, including their advisors, representatives and officials, politicians and political parties.

The Board of Directors has overall responsibility for ensuring that this policy complies with the Company's legal and ethical obligations, and that those under its control comply with it.

Management at all levels are responsible for ensuring that those reporting to them understand and comply with this policy.

## What is bribery?

A bribe is an inducement or reward offered, promised or provided in order to gain any commercial, contractual, regulatory or personal advantage. There are four types of offence set out in the Bribery Act:

- Giving a bribe;
- Receiving a bribe;
- Bribing a foreign public official; and
- A corporate offence of failing to prevent bribery by an associate person for the Company's benefit.

### Examples:

#### Giving a bribe

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

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

#### Receiving a bribe

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

You arrange for the Company to pay an additional payment over and above what is legally required to a foreign official to speed up an administrative process, for example to obtain a filming permit, access to a location or other facilitation payment.

The offence of bribing a foreign public official has been committed as soon as the offer is made. This is because it is made to gain a business advantage for the Company. The Company may also be found to have committed an offence. It is not a valid defence to say such types of additional payment are routinely made in the country in question. It is therefore important that due diligence is carried out in relation to the identity and reputation of any fixer employed as well as the custom and practice in the country in which he/she is employed. Organisations such as Transparency International ([www.transparency.org](http://www.transparency.org)) can be used in this regard.

#### Bribery by an associated person

You hire a freelance cameraman to film a project in 3D using the latest technology. In fact, the technology is so new that there are only a limited number of cameras available in the UK and there is a waiting list for their use. Because of a strict shooting schedule, the cameraman offers a supplier of one of these cameras an "extra inducement" to allow him to go to the top of the waiting list, in the form of a sum of money.

This constitutes a bribe made by the cameraman as an associated person to obtain a benefit for the

Company, and is therefore an offence under the Act. However, if the Company can show that all staff were aware that the Company does not tolerate any form of bribery and are made aware of this policy, this could be a valid defence.

## **Gifts and hospitality**

Gifts and hospitality form a legitimate part of conducting business such as maintaining good business relationships. However, if they are excessive, gifts and hospitality can constitute a bribe and so you must ensure that whenever you give or receive gifts and hospitality, you do so in accordance with the Company's Gifts and Hospitality Policy set out at 5.8 below.

## **Charities and political donations**

Any charitable donations made by or on behalf of the Company must only be made to registered charities and must be approved by the Director of Human Resources and recorded in the relevant part of the Gifts and Hospitality Register.

Proof of receipt of all charitable donations must be obtained from the recipient organisation. A charitable donation must not be made at the request of any party where that donation may result in improper conduct such as using the donation to bribe a third party or for any other illegal purposes.

The Company does not make political donations and the Company is not affiliated with any political party, independent candidate, or with any other organisation whose activities are primarily political and, accordingly, no donations should be made to any political organisation or individual by, or on behalf of, the Company.

## **Your responsibilities**

- You must ensure that you read, understand and comply with this Anti-Corruption and Bribery Policy together with the Gifts and Hospitality Policy and Whistle-blowing Policy.
- The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of all those working for the Company or under its control. You are required to avoid any activity that might lead to, or suggest, a breach of this Anti-Corruption and Bribery Policy.
- You should ensure that any third party with whom you do business on behalf of the Company is unlikely to put you or the Company in breach of this Anti-Corruption and Bribery Policy and/or the Bribery Act and where appropriate make them aware of their obligations under this policy and the Act.
- You must notify HR as soon as possible if you believe or suspect that a breach of this Anti-Corruption and Bribery Policy has occurred or may occur in the future.

Example: If a client or potential client offers you something to gain a business advantage with the Company, or indicates to you that a gift or payment is required to secure their business.

- Any employee who breaches this policy will face disciplinary action, which could result in summary

dismissal for gross misconduct. The Company also reserves the right to terminate any relationship with non-employees or other individuals and organisations working on the Company's behalf, if they breach this Anti-Corruption and Bribery Policy.

- Where you have no alternative but to make a payment, that would usually be considered a bribe or facilitation payment, in order to protect against loss of life, limb or liberty then the Company would expect you to do so provided that you report any such circumstances to the Company as soon as possible after the event.

### **What is not acceptable?**

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, promise to give, or offer, a payment, gift to a government official, agent or representative to "facilitate" or expedite a route procedure. They are not common in the UK but are common in some other countries.
- 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 activity that might lead to a breach of this policy.

### **Record keeping**

The Company must keep financial records and have appropriate internal controls in place to evidence the business reason for making payments to third parties.

You must declare and keep a written record of all hospitality or gifts accepted or offered over an estimated value of £250 in the Company's Gifts and Hospitality Register in accordance with the Gifts and Hospitality Policy, which will be subject to a Managerial review.

You must ensure all expenses claims relating to hospitality, gifts or expenses incurred to third parties are submitted in accordance with the usual expenses procedure and Gifts and Hospitality Policy operated by the local company at which you are employed or engaged and specifically record the reason for the expenditure.

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.

### **How to raise a concern**

You are encouraged to raise concerns about any issue or suspicion of malpractice at the earliest possible stage. Concerns should be reported by following the procedure set out in the Company's **Whistle-blowing Policy** which is set out in this Handbook at 5.6.

If you are unsure whether a particular act constitutes bribery or corruption, or if you have any other queries these should be raised with HR. It is important that you tell a member of Human Resources as soon as possible if you are offered a bribe by a third party, are asked to make one, suspect that this may happen in the future, or believe you are a victim of another form of unlawful activity.

### **Protection**

Anyone who refuses to accept or offer a bribe, or those who raise concerns or report another's wrongdoing, are sometimes worried about possible repercussions. The Company encourages openness and will support anyone who raises genuine concerns in good faith.

The Company is committed to ensuring that no-one suffers any detrimental treatment as a result of refusing to take part in bribery or corruption, or because of reporting in good faith their suspicion that an actual or potential bribery 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 HR.

### **Training and communication**

Training on this policy will be provided as necessary by the Company.

Where appropriate, the terms of this Anti-Corruption and Bribery Policy will be brought to the attention of any supplier, contractor or business partner who deals with the Company.