

NORTH



Anti-Bribery & Corruption Policy NHR28

Purpose

This policy sets out the procedures to be followed by managers and employees. It is intended for the guidance of line managers and the People Team and sets out the way in which the Company wishes to ensure all employees and contractors understand and comply with all aspects of the Anti-Bribery & Corruption policy and related policies such as Gifts & Hospitality and Whistleblowing. This is not just a cultural commitment on the part of the organisation, it is a legal requirement.

Scope

This policy sets out the general rules and principles through which North can maintain its high ethical standards and protect its reputation against any allegation of bribery and corruption. The Company is committed to ensuring this policy is adhered to and details the responsibilities of each stakeholder, including those who carry out work on the Company's behalf and provides information and guidance on how to recognise and deal with bribery and corruption issues.

Policy

It is the policy of the Company 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 and relationships wherever we operate, implementing and enforcing effective systems to counter bribery. We will uphold all laws relevant to countering bribery and corruption, including the Bribery Act 2010, in respect of our conduct.

Bribery and corruption are punishable for individuals by up to ten years imprisonment and if we are found to have taken part in corruption, we could face an unlimited fine, be excluded from tendering for public contracts and face damage to our reputation. We, therefore, take our legal responsibilities very seriously.

Who is covered by the policy?

This policy applies to all individuals working at all levels and grades, including senior managers, officers, directors, employees (whether permanent, fixed-term or temporary), consultants, contractors, trainees, seconded staff, home-workers, casual workers and agency staff, volunteers, interns, agents, sponsors, or any other person associated with us, or any of our subsidiaries or their employees, wherever located (collectively referred to as employees in this policy).

Responsibilities

All workers are responsible for the operation of this policy and should ensure they use it to disclose any suspected wrongdoing.

Stakeholder	Responsibilities
Board	The Company Board has overall responsibility for ensuring this policy complies with our legal and ethical obligations, and that all those under our control comply with it.
Management	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. Ensure all employees and contractors adhere to the company's compliance policies. Upon joining, outline to all new starts the importance of the company's compliance policies.

	<p>Take appropriate action in line with disciplinary policy when there is a breach of compliance policy.</p> <p>Monitor all employees' activities to ensure they adhere to compliance policy.</p>
Employee	<p>Ensure that you read, understand and comply with this policy. The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of all those working for us or under our control. All employees are required to avoid any activity that might lead to, or suggest, a breach of this policy.</p> <p>You must notify your manager or, if for any reason you feel unable to do so, the People Team, as soon as possible if you believe or suspect that a conflict with this policy has occurred or may occur in the future. For example, if a supplier or potential supplier offers you something to gain a business advantage with us or indicates to you that a gift or payment is required to secure their business. Further "red flags" that may indicate bribery or corruption are set out in the attached (Appendix A).</p> <p>Any employee who breaches this policy will face disciplinary action, which could result in dismissal for gross misconduct. The company reserves its right to terminate its contractual relationship with other parties, for example, suppliers, sub-contractors and agents if they breach this policy</p>
People Team	<p>Ensure all new employees and contractors complete Anti-Bribery & Corruption training in the first week/onboarding period of joining the company.</p> <p>Ensure iHasco training is completed by all employees.</p> <p>Ensure all ABC, Whistleblowing and Gifts & Hospitality policies are read, understood and acknowledged within one week/the onboarding period of joining the company and annually.</p> <p>Support the business at such a time when there is a breach of any compliance policy, which may be in line with disciplinary procedure.</p>

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.

Example - Receiving a bribe:

A supplier offers you their product for use at home, at a special discount, but makes it clear that in return they expect you to use your influence within the company to ensure that we continue to do business with them or that they procure a new supply contract. It is an offence for a supplier to make such an offer and it would be an offence for you to accept the offer as you would be doing so to gain a personal advantage.

Gifts and Hospitality

This policy does not prohibit normal and appropriate hospitality (given and received) to or from third parties in accordance with the company's Gifts and Hospitality Policy. A copy of the company's Gifts and Hospitality Policy is available from the People Team.

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 or hospitality to a local authority or other government official, agent or representative to "facilitate" or expedite a routine procedure
- 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
- 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 us in return
- threaten or retaliate against another employee who has refused to commit a bribery offence or who has raised concerns under this policy; or
- engage in any activity that might lead to a breach of this policy

Facilitation Payments & Kickbacks

We do not make, and will not accept, facilitation payments or "kickbacks" of any kind. All employees must avoid any activity that might lead to, or suggest, that a facilitation payment or kickback will be made or accepted by us.

Donations

We do not make contributions to political parties. We only make charitable donations that are legal and ethical. No charitable donation must be offered or made without the prior approval of an Executive Director.

Record Keeping

We must keep financial records and have appropriate internal controls in place which will 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, which will be subject to managerial review in accordance with the company's Gifts and Hospitality Policy.

You must ensure all expenses claims relating to hospitality, gifts or expenses incurred to third parties are submitted in accordance with our expenses policy and specifically record the reason for the expenditure.

All records created further to this policy and other policies relating to gifts, hospitality or expenses must be retained for 5 years from the date on which it was disclosed.

How to Raise a Concern

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 or corruption, or if you have any other queries, these should be raised with your line manager or with the People Team. Concerns that a bribery offence has been committed can also be reported by following the procedure set out in the company's Whistleblowing Policy. A copy of the Whistleblowing Policy can be obtained from the People Team.

What to do if you are a victim of bribery or corruption

It is important that you tell your manager or People Team representative 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 that you are a victim of another form of unlawful activity.

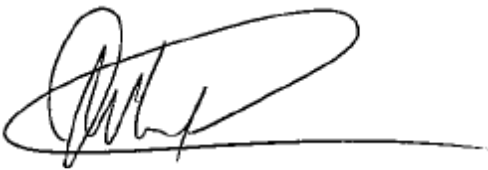
Protection

Employees who refuse to accept or offer a bribe, or those who raise concerns or report another's wrongdoing, are sometimes worried about possible repercussions. We aim 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.

We are committed to ensuring 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 the People Team immediately. If the matter is not remedied, and you are an employee, you should raise it formally using our Grievance Procedure, which is available from the People Team.

Training & Communication

Employees in departments identified as operating in risk areas will receive regular, relevant training on how to implement and adhere to this policy. All suppliers, contractors and business partners need to be aware of our zero-tolerance approach to bribery and corruption.



David Crawford
CEO

Appendix A – Risks & Red Flags

Schedule: Potential Risks / Red Flags

The following is a list of possible red flags that may arise during the course of you working for us and which may raise concerns under the anti-bribery legislation. 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 us, you must report them promptly to your line manager or People Team representative or using the procedure set out in the company's Whistleblowing Policy:

- 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, or requiring that bribes be paid to them, or has a special relationship with Local Authority officers
- a third party insists on receiving a commission or fee payment before committing to sign up to a contract with us
- 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
- a third party requests an unexpected additional fee or commission to "facilitate" a service
- you are offered an unusually generous gift or offered lavish hospitality by a supplier or sub-contractor
- a third-party makes a request that you provide employment or some other advantage to a friend or relative
- you receive an invoice from a third party that appears to be non-standard or customised
- a third party insists on the use of side letters or refuses to put terms agreed in writing
- you notice that we have been invoiced for a commission or fee payment that appears large given the service stated to have been provided; or
- 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

Appendix B – Training Guidelines

Anti-Bribery & Corruption Training

You will be assigned Anti-Bribery training on our training platform iHasco which you will need to complete as part of your induction and refresh annually.

After completing this training, you will understand and show your commitment to the Bribery Act 2010, understand the different types of bribery and what could happen if you fail to prevent bribery. You will learn about the difference between a bribe and a gift, as well as the common indicators of a bribe.

Please contact hr@north.tech if you need further information on the training requirements.

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