



## **ANTI-BRIBERY & CORRUPTION POLICY**

### **INTRODUCTION**

JLES Group Limited & all subsidiaries are committed to promoting and maintaining the highest level of ethical standards in relation to all its business activities. Its reputation for maintaining lawful business practices is of paramount importance and this Policy is designed to preserve these values. The Company therefore has a zero-tolerance policy towards Bribery, Fraud & Corruption and is committed to acting fairly and with integrity in all its business dealings and relationships and implementing and enforcing effective systems to combat it effectively.

### **PURPOSE AND SCOPE OF POLICY**

This Policy sets out the Company's position on any form of bribery and corruption and provides guidelines aimed at:

- Ensuring compliance with anti-bribery laws, rules and regulations, not just within the UK but in any other country within which the Company may carry out its business or in relation to which its business may be connected.
- Enabling employees and persons associated with the Company to understand the risks associated with bribery & corruption and to encourage them to be vigilant and effectively recognise, prevent and report any wrongdoing, whether by themselves or others.
- Providing suitable and secure reporting and communication channels and ensuring that any information that is reported is properly and effectively dealt with.
- Creating and maintaining a rigorous and effective framework for dealing with any suspected instances of bribery or corruption.

This Policy applies to all permanent and temporary employees of the Company (including any of its intermediaries, subsidiaries or associated companies). It also applies to any individual or corporate entity associated with the Company or who performs functions in relation to, or for and on behalf of, the Company, including, but not limited to, directors, agency workers, casual workers, contractors, consultants, seconded staff, agents, suppliers and sponsors ("associated persons"). All employees and associated persons are expected to adhere to the principles set out in this Policy.

### **LEGAL OBLIGATIONS**

The UK legislation on which this Policy is based is the Bribery Act 2010 and it applies to the Company's conduct both in the UK and abroad. A bribe is an inducement or reward offered, promised or provided to gain any commercial, contractual, regulatory or personal advantage.

It is an offence in the UK to:

- Offer, promise or give a financial or other advantage to another person (i.e. bribe a person), whether within the UK or abroad, with the intention of inducing or rewarding improper conduct.
- Request, agree to receive or accept a financial or other advantage (i.e. receive a bribe) for or in relation to improper conduct.
- Bribe a foreign public official.
- Failure to prevent bribery.

You can be held personally liable for any such offence.

## **POLICY STATEMENT**

All employees and associated persons are required to:

- Comply with any anti-bribery & corruption legislation that applies in any jurisdiction in any part of the world in which they might be expected to conduct business.
- Act honestly, responsibly and with integrity.
- Safeguard and uphold the Company's core values by operating in an ethical, professional and lawful manner always.

Bribery of any kind is strictly prohibited. Under no circumstances should any provision be made, money set aside, or accounts created for the purposes of facilitating the payment or receipt of a bribe.

The Company acknowledges that industry practices may vary by country or culture, and what is unacceptable in one place may be normal in another. However, all employees and associated persons are expected to strictly adhere to the guidelines outlined in this Policy. If you are unsure whether something constitutes bribery or a breach of this Policy, please consult your line manager or the Company's Directors.

We openly entertain business contacts, as we consider this a vital part of establishing good working relations. The giving of business gifts to clients, customers, contractors, and suppliers is also not prohibited, provided that the following requirements are met for both.

- The gift is not made with the intention of influencing a third party to obtain or retain business or a business advantage, or to reward the provision or retention of business or a business advantage.
- It complies with local laws.
- It is given in the Company's name, not the giver's personal name.
- It does not include cash or a cash equivalent (such as gift vouchers).
- It is of an appropriate and reasonable type and value and given at an appropriate time.

### **Acceptable:**

- Bona fide hospitality and promotional expenditure aimed at improving the company image, presenting products or services, or establishing cordial relations with clients.

### **Not Acceptable:**

- Any gift, hospitality, or expense intended to influence the recipient into performing their function improperly.

Before giving any gift or hospitality, consider whether it is:

- Legitimate?
- Proportionate?
- Transparent?

## **RESPONSIBILITIES AND REPORTING PROCEDURE**

It is the contractual duty and responsibility of all employees and associated persons to take whatever reasonable steps are necessary to ensure compliance with this Policy and to prevent, detect, and report any suspected bribery or corruption. While the Company does not have a specific **Disclosures in the Public Interest Policy**, the principles of reporting bribery and corruption are still relevant and should be followed.

You must immediately disclose to the Company any knowledge or suspicion you may have that you, or any other employee or associated person, has plans to offer, promise, or give a bribe or to request, agree to receive, or accept a bribe in connection with the business of the Company. For the avoidance of doubt, this includes reporting your own wrongdoing. The duty to prevent, detect, and report any incident of bribery and any potential risks rests not only with the directors of the Company but equally with all employees and associated persons.

The Company encourages all employees and associated persons to be vigilant and to report any unlawful conduct, suspicions, or concerns promptly and without undue delay so that an investigation can proceed, and appropriate action can be taken.

The Company is committed to taking appropriate action against bribery and corruption. This could include reporting the matter to an appropriate external government department, regulatory agency, or the police and/or taking internal disciplinary action against relevant employees and/or terminating contracts with associated persons.

The Company will support anyone who raises genuine concerns in good faith under this Policy, even if they turn out to be mistaken. It is also committed to ensuring that nobody 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 corruption offence has taken place or may take place in the future.

Please refer to the organisations Bribery, Corruption & Fraud escalation framework which details the steps taken in the event of a possible instance. Please use the dedicated reporting email address: [reporting@jlesgroup.com](mailto:reporting@jlesgroup.com). Alternatively, please report this to a director.

### **RECORD KEEPING**

All accounts, receipts, invoices and other documents and records relating to dealings with third parties must be prepared and maintained with strict accuracy and completeness. No accounts must be kept “off the record” to facilitate or conceal improper payments.

### **SANCTIONS FOR BREACH**

A breach of any of the provisions of this Policy will constitute a disciplinary offence and will be dealt with in accordance with the Company’s disciplinary procedure. Depending on the gravity of the offence, it may be treated as gross misconduct and could render the employee liable to summary dismissal.

As far as associated people are concerned, a breach of this Policy could lead to the suspension or termination of any relevant contract, sub-contract or other agreement.

### **MONITORING COMPLIANCE**

The Company’s Director/Secretary has lead responsibility for ensuring compliance with this Policy and will review its contents on at least an annual basis. They will be responsible for monitoring its effectiveness and will provide regular reports in this regard to the directors of the Company who have overall responsibility for ensuring this Policy complies with the Company’s legal and ethical obligations.

**Signed**



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For and on behalf of JLES Group Limited

**Paul Tomlinson**

**Director**

**Date** January 2025

**Review Date** January 2026

Report Received

1. A suspicion of fraud, bribery, corruption or associated irregularities may be captured through several means, including the use of email addresses, carrying out of Audits, the operation of management and control procedures.
2. All concerns raised will be treated as confidential, as far as it is possible to do so. Where concerns have implications for a partner organisation or subsidiary company rather than the organisation, the relevant officer at the partner organisation or subsidiary company will be informed.
3. All actual or suspected incidents should be reported without delay to a director or by emailing [reporting@jlesgroup.com](mailto:reporting@jlesgroup.com). Where a concern is raised by a member of staff to their line manager, this should in turn be immediately reported by the manager to their director or the reporting email address.

Initial Investigation

1. Address any immediate risks or concerns, including potential threats to individuals or business operations.
2. Ensure appropriate steps are taken to mitigate immediate risks while maintaining confidentiality.
3. Collect initial facts and document the details of the report, ensuring accuracy and thoroughness.

The concern does not warrant escalation or investigation.

Decide to close the matter or refer it to another policy or procedure for handling.  
  
Where a decision is taken not to proceed with the matter, further investigations may be subject to review upon receipt of new information.

The concern qualifies for investigation.

Proceed with an internal investigation following established protocols.

The concern needs to be escalated to relevant authorities or external

Sometimes, concerns may require immediate referral to an external body, in which case their processes will take precedence.

Investigation

1. The investigating team will lead the investigation and will take such steps as necessary to:
  - Secure and preserve evidence promptly.
  - Establish the facts and identify those involved.
  - Determine recoverable losses and necessary actions.
  - Perform root cause analysis to prevent future losses.
  - Ensure compliance with the organisations disciplinary procedures to meet evidence requirements.
2. It is the duty of each employee to co-operate with an investigation and to make statements where possible. The organisation, its employees and agents will make available all such information and resources as necessary to pursue the investigation.
3. The investigating team will prepare a report for the Organisation which sets out:
  - Whether it is their opinion that fraud, corruption, bribery has been committed.
  - Where the opinion is that fraud, corruption or bribery has been committed, a description including value of loss, people involved and how the fraud was perpetrated.
  - Measures taken to recover losses and prevent further recurrence.
  - Any police involvement or referral to external parties including regulator.
  - Any disciplinary or criminal action taken.

## **Fraud, Corruption & Bribery Escalation Framework**

Notes:

### Review of Framework

- The JLES Fraud, Corruption & Bribery Escalation Framework will be reviewed at least every two years, or at the conclusion of an investigation if sooner.

### Prevention of Further Losses

- If an investigation reveals reasonable grounds to suspect that a staff member or members have committed fraud, this must be reported immediately to the region's director and the HR department. Guidance will be sought from the HR and Legal departments regarding the next steps, including whether the employee(s) should be suspended during the investigation and how to manage this process. A crucial factor to consider will be whether the individual(s) are likely to destroy or remove evidence or obstruct the investigation.

### Recovery of further losses

- The organisation will assess the opportunity for recovering losses, including taking the appropriate legal action. All other relevant parties including insurers to be notified.

### Prevention of reoccurrences

- The root cause of irregularities or incidents of fraud or bribery will be thoroughly examined as part of the investigation process. This will include assessing why the incident occurred and identifying any processes or controls that failed or were not in place. This approach ensures that recommendations and remedial actions can be made based on an informed understanding, enabling the prompt detection and prevention of similar incidents in the future. To address these issues effectively, longer-term changes to management controls, systems, policies, and/or procedures may be required. These changes should be implemented promptly to prevent further losses or recurrence.
- A primary objective of any investigation will be to hold the perpetrators accountable to deter others from engaging in similar misconduct. Raising awareness about the reality and consequences of fraud and bribery is essential to preventing both initial and repeat offenses. JLES will adhere to its disciplinary procedures for any employee who has committed or attempted to commit fraud or bribery. Where appropriate, the company will also pursue legal action and prosecution against such individuals.