

Bribery and Corruption Policy

Issued: August 2026. Next review: August 2027.

1. Purpose and Scope

1.1 Spirit Media Scotland is committed to conducting business ethically, transparently and in full compliance with the Bribery Act 2010. We take a zero-tolerance approach to bribery and corrupt practices.

1.2 This policy applies to all employees and the Joint CEOs; to freelancers, contractors and temporary staff acting on our behalf; and to agents, intermediaries and suppliers who represent or provide services to us. It applies to all business activity, in the UK and internationally.

2. Policy Statement

2.1 We do not offer, give, request or accept bribes or improper payments of any kind, directly or indirectly, to gain or retain business, secure an improper advantage or influence a decision. Bribery and corruption undermine trust, distort competition and expose the business and individuals to prosecution, unlimited fines and reputational damage.

3. Definitions

3.1 A bribe is any financial or other advantage offered, promised, given, requested or received to induce or reward improper performance of a function - performance that breaches an expectation of good faith, impartiality or trust. Corruption is the abuse of entrusted power for private gain. A third party is any individual or organisation we deal with, including clients, media owners, suppliers, consultants and agents.

4. Prohibited Conduct

- Offering, promising, giving or authorising a bribe, or requesting, agreeing to receive or accepting one.
- Making facilitation payments - small unofficial payments to secure routine actions - regardless of local custom or business pressure. If one is demanded of you, refuse and report it immediately.
- Offering or accepting gifts, hospitality or expenses that could improperly influence a business decision.
- Bribing a public official, in the UK or abroad, or using a third party to commit bribery on our behalf.

5. Gifts and Hospitality

5.1 Media is a hospitality-heavy industry, and reasonable, proportionate gifts and hospitality are a normal part of business relationships - provided they are modest, infrequent, transparent, given for legitimate business purposes, and create no sense of obligation.

5.2 The rules are:

- Cash or cash-equivalent gifts (including vouchers) are never permitted, in either direction, at any value.
- Any gift or hospitality given or received with an estimated value over £50 must be recorded promptly in the Gifts and Hospitality Register.
- Any gift or hospitality with an estimated value over £150 per person requires the prior approval of a Joint CEO.
- Any gift or hospitality involving a public official - including officers of public bodies we work with or bid to - requires the prior approval of a Joint CEO regardless of value, and must be recorded.

- While a tender, procurement exercise or contract negotiation involving a third party is live, nothing beyond trivial refreshments may be offered to or accepted from that third party.

5.3 If in doubt about anything in this section, ask a Joint CEO before accepting or offering - asking first is never the wrong answer.

6. Third Parties

6.1 We expect all third parties to act with integrity and comply with anti-bribery law. We conduct due diligence on third parties where proportionate and relevant, and our contracts may include anti-bribery and termination clauses. We may end any relationship where these expectations are breached.

7. Political and Charitable Contributions

7.1 We do not make political donations. Charitable donations and sponsorships must be transparent, lawful, approved by a Joint CEO, and never used to disguise bribery or secure an improper advantage.

8. Responsibilities

8.1 Everyone is responsible for understanding and complying with this policy, staying alert to bribery and corruption risks, and reporting concerns. The Joint CEOs are responsible for leading by example, maintaining the register and the controls in this policy, and supporting a culture of integrity.

9. Reporting Concerns

9.1 Report any concern, suspicion or breach promptly to either Joint CEO. If your concern involves a Joint CEO, report it to the other; if it involves both, or you do not feel able to raise it internally, you may report to the company's legal adviser or to Police Scotland. Reports may be made in confidence, and no one will suffer retaliation for raising a concern in good faith.

10. Breaches

10.1 Breaches may result in disciplinary action up to and including dismissal, termination of third-party contracts, and referral to law enforcement. Bribery is a criminal offence carrying personal liability.

11. Training, Records and Review

11.1 Everyone receives awareness of this policy at induction and when it changes. Accurate and complete financial records must be maintained at all times. This policy is approved by the Joint CEOs and reviewed at least annually, or sooner if the law or our business activities change.