
Anti-Bribery and Corruption (including fraud)

Policy (v2)

March 2026

Anti-Bribery and Corruption Policy

Danny Sullivan Group (DSG) and its subsidiaries trust that you and your fellow employees, consultants, contractors, and agency workers will always meet the high standards of conduct that we expect from all our teams. However, all organisations face the risk of things going wrong from time to time, or of unknowingly harboring illegal or unethical conduct.

This policy applies to all employees of Danny Sullivan Group Limited (DSG) and its subsidiaries (Danny Sullivan & Sons Ltd, Diamond Construction & Engineering Recruitment Limited, and Danny Sullivan Group Academy Limited), contractors, workers, agency workers, volunteers and visitors. It covers all work-related activities, including communication, behaviour, and conduct.

DSG is committed to conducting its business ethically, in accordance with our Values and transparently, with zero tolerance for all forms of bribery and corruption (including fraud).

This policy aims to assist all of us against the harm that risk can cause. It is our policy to conduct our business in an honest, transparent 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. However, we operate and are committed to implementing and enforcing effective systems to counter bribery and corruption (including fraud).

We will uphold all laws relevant to countering bribery and corruption in all the jurisdictions in which it conducts business, including in the UK, and we are bound by:

- The Bribery Act 2010 (“Bribery Act”), and
- The Economic Crime and Corporate Transparency Act 2023 (“ECCTA”)

Policy

The purpose of this policy is to set out the law and our responsibilities and of those of all those working for us (whether as fellow employees, agents or contractors), in observing and upholding our position on bribery and corruption; and to provide information and guidance to colleagues, individuals and businesses working with or for us in the provision of services and how to recognise and deal with bribery and corruption issues.

This Policy seeks to:

- Prevent bribery and all forms of corruption (including fraud) in all business dealings and so ensure compliance in the law

- Improve your knowledge and understanding to empower you to make better decisions
- Protect DSG's reputation and promote a culture of openness, integrity, accountability and transparency, where everyone feels able to raise concerns sensibly and responsibly

- Establish clear procedures for reporting concerns and investigating any potential breaches of this policy.

This policy is reviewed annually by the Company Secretary & General Counsel and will be monitored for compliance by Line Managers/Supervisors within their own area of responsibility, and routine audits will be carried out annually.

If you have any questions or concerns at any time around any matters covered, or possibly covered, by this policy, PLEASE ask before you act - Speak to your manager or if you prefer, to the Company Secretary & General Counsel (in confidence).

This policy does not form part of any contract of employment, and we may amend it at any time.

Who must comply with this policy?

This policy applies to all employees of Danny Sullivan Group Limited (DSG) and its subsidiaries (Danny Sullivan & Sons Ltd, Diamond Construction & Engineering Recruitment Limited, and Danny Sullivan Group Academy Limited), contractors, workers, agency workers, volunteers and visitors. It covers all work-related activities, including communication, behaviour, and conduct on company premises or during work-related events.

What is bribery and corruption?

When someone bribes someone else they offer them a reward to purposely do something incorrectly – to ignore proper procedure. This is known as improper performance and is breaking the trust of the organisation they work for. The word 'purposely' is important. It is NOT bribery if there is no intention for anyone to do anything improperly.

It is important to know that it is a bribe the moment a reward is offered or promised, even if it is not accepted or given.

Examples of bribery

The reward could be money or any other type of reward. It could be something

physical, such as cash, lavish hospitality, or a gift of some sort, for example a car or a holiday, however it can also be something more subtle such as a job offer, a service, the promise of extra work, giving a job to a close relative, and so on.

Simply, it is anything which will benefit the person receiving it. It is important to note that the reward does not even have to be going to the person accepting the bribe, it could be given to a member of the family or a friend, or it could be a donation to a charity.

Receiving a bribe: A supplier gives your nephew a job, however, makes it clear that in return they expect you to use your influence at Danny Sullivan Group to ensure that we continue a business relationship with the supplier. It is an offence for a supplier to make such an offer. It would also 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 Danny Sullivan Group to pay an additional payment to a foreign official to speed up an administrative process (such as clearing goods ordered by us through customs). The offence of bribing a foreign public official has been committed as soon as you make the offer as it was accepted to gain a business advantage for us. We may also be found to have committed an offence.

A bribe covers the transfer of anything of value and other “advantages” including excessive gifts and/or hospitality and is **not just a cash payment**.

If you have any involvement in giving or receiving gifts and/or hospitality, you must report this to your line manager or the Company Secretary immediately.

Please refer to **the DSG’s Gifts & Hospitality Policy** for further guidance.

Individuals

Under the Bribery Act it is an offence for individuals to:

- offer, promise or give a bribe; and/or;
- request, agree to receive or accept a bribe; and/or;
- bribe a Foreign Public Official

Dishonesty does not need to be proved. This means ignorance or a genuine belief is not a defense. Penalties include an unlimited fine and/or up to ten years imprisonment.

Businesses

Businesses can be guilty of an offence under the Bribery Act if they fail to prevent bribery. An offence is committed where a person “associated with the business” bribes another person, intending to obtain or retain business or an advantage for the

business. Passive acquiescence (a “nod and a wink” or staying silent in response to a suggestion) can amount to an offence.

A person is “associated with the business” if they are an employee, agent, subsidiary, or joint venture partner of the business.

A business found guilty of the corporate offence of “failing to prevent bribery” can face unlimited fines. We may terminate our relationship with other individuals and organisations working on our behalf if they breach this policy.

The only defence that a business has to prosecution is to demonstrate that it has “adequate procedures” in place which are designed to prevent bribery. This revised policy, awareness campaigns, training and the ability to seek advice from the Company Secretary and Legal Counsel form those adequate procedures. Our approach will be regularly reviewed and updated to ensure that we continue to operate “adequate procedures”.

Any prosecution could also lead to us being excluded from tendering for public contracts and facing substantial damage to our reputation. We therefore take our legal responsibilities very seriously and we all have a common interest in ensuring that our colleagues and those who interact with our business are aware of Bribery Act offences.

It is vitally important that each of us take this policy seriously in all our dealings on behalf of DSG.

Main Bribery Risks

Referral Fees

Referral fees paid to recruitment firms by umbrella / payment solution companies for the referral of contractors’ business are not uncommon in the staffing industry. Neither the Act nor any previous legislation implies that referral fees are illegal however, employees must consider whether the intention of a referral fee is to induce improper performance by the employee.

Before agreeing to accept or accept in any arrangement on behalf of the company for the payment of a referral fee the employee must ensure the following:

1. All such referral fee arrangements are transparent to all parties. Specifically, any contractor referred under such an arrangement must be made aware that a referral fee will be paid.
2. Referral fee payments must never be agreed as a personal arrangement between the employee and a representative of the umbrella/ payment company.

3. By accepting a referral fee, the employee has not agreed in return to undertake an improper act or influence any business decision.
4. Employees must not accept cash or cash equivalent vouchers as referral fees.
5. Employees must not accept a referral fee in the form of any gift, corporate hospitality or entertainment.
6. No referral fee arrangement must be entered into without written permission of an SLT member or statutory Director.
7. All referral fee arrangements must be put in writing and signed by an SLT member or statutory Director with a copy sent to compliance@dannysullivan.co.uk

If the employee is offered a referral fee, or fee arrangement, which does not comply with all the above criteria, the employee must refuse the offer of a referral fee. In such circumstances the employee must immediately make the General Counsel & Company Secretary aware of such refusal and the reason for it.

Employees may accept gifts or offers of corporate hospitality or entertainment from umbrella/ payment solution companies only if they conform to our Gifts & Hospitality Policy.

Charitable Donations

The company is committed to a social policy, which includes at times donating money to charity, or providing services free of charge or at a greatly reduced price.

Before any employee makes any such donation to a charitable organisation it must first:

- Check that the charity is registered under English law.
- Be clear as to the purpose of the donation.
- Declare any connection between their proposed charity and any client, contractor, supplier or other relevant third party of.
- Get written approval from an SLT member or statutory Director and email that to compliance@dannysullivan.co.uk
- Ensure that all monies are donated directly to the organisation, and not to a particular individual or individuals.

Where there is a connection to a client, contractor, supplier or other third party, which might influence our business or business decisions or might lead to, or be perceived, as leading to improper performance, we will take the decision to defer such donation

until such a time as it will not have such an effect.

Fraud

DSG has a zero-tolerance approach to fraud, whether DSG is the victim of fraud and/or benefits from the fraud of an employee or another “associated person”

An associated person is:

- An employee or agent of the organisation or a person who otherwise provides services for, or on behalf of, the organisation;
- A subsidiary of the organisation;
- An employee of the subsidiary, if they commit a fraud intending to benefit the parent or subsidiary.

The law (Fraud Act 2006) categorises fraud in different ways. These are:

Fraud by false representation

Dishonestly making false representations, and in doing so intending to make gain for themselves or another, or cause loss to another or expose them to risk a loss.

For example:

- making false representations in respect of the efficiency, quality and/or positive environmental impact of products to customers, intending to increase sales.
- Making false claims about your workforce in relation to diversity or in respect of qualifications and/or experience intending to improve public perception and attract more business.

Fraud by failing to disclose

Dishonestly failing to disclose information that they are legally obliged to disclose, intending to make a gain for themselves or another or cause loss to another or expose them to a risk of loss.

For example:

- Failing to disclose significant liabilities or debts, intending to present the company in a positive financial position to owners or investors.

Fraud by abuse of position

Dishonestly abusing a position when expected to safeguard the financial interests of another person, and in doing so intending to make gain for themselves or another or cause loss to another or expose them to a risk of loss.

For example:

- An individual with responsibility for procurement falsely states to a potential supplier that a competitor's bid is less than it really is intending to encourage a lower bid and save the company money.

Obtaining services dishonestly

Obtaining services by a dishonest act and on the basis that payment has been, is being or will be made, but intending that payment will not be made, or made in full.

For example:

- Engaging suppliers and falsely disputing the quality of goods to avoid payment.

False accounting

Dishonestly destroying, concealing or falsifying accounts or records intending to make a gain for themselves or another cause or loss to another.

For example:

- Falsifying financial records to hide losses or inflate profits, intending to secure loans or investment

Cheating the public revenue

Deliberately deceiving or defrauding HMRC resulting in money being diverted from the public revenue.

For example:

- Falsifying tax returns by understating income intending that the company will pay less tax.

False statements by company directors

An officer or Director of a company makes a false or misleading written statement, intending to deceive members or creditors, knowing the statement is, or may be, false or deceptive.

For example:

- Misleading statements by a company director in annual reports intending to present the company in a stronger financial position to owners or investors.

Fraudulent trading

Knowingly party to the carrying on of a company's business either with intent to defraud creditors or other fraudulent purposes.

For example:

- Knowingly entering into credit agreements that the organisation can't afford

Participation in fraudulent business

Knowingly a party to the carrying on of a business with intent to defraud creditors or other fraudulent purposes (where the business is not a company or corporate body).

NB: In Scotland and Northern Ireland the offences are described differently but create the same risk

for DSG.

We are **all personally responsible** for:

- reading, understanding, and complying with this policy;
- the prevention, detection and reporting of bribery and other forms of corruption;
- our own ethical and professional conduct and for seeking to ensure that anyone for whom we have line management responsibility complies with this policy;
- obtaining advice and guidance where necessary;
- reporting any suspected breach of the policy, or suspected future breach or any concerns as to the behaviour of others as soon as possible to your line manager or the Company Secretary; and
- avoiding any activity that might lead to, or suggest, a breach of this policy.

Further “red flags” that may indicate bribery or corruption are set out in Schedule 1, found at the back of this policy.

Directors and senior managers are personally responsible for:

- monitoring compliance in all areas for which they are responsible; and
- monitoring compliance with all those with whom they engage on behalf of the business.

Directors and managers must lead by example, demonstrate, and actively promote awareness and commitment to compliance as the correct thing to do.

Our supply chain must comply

We expect a high level of commitment in the implementation of suitable anti-bribery and corruption prevention policies. Effective financial and audit controls will be implemented and maintained to identify any potential and actual irregularities.

Our risks

We have identified that the following are of particular risk for our business:

- joint ventures.
- tendering for public and commercial contracts
- sub-contracting and supply chains.

To address those risks, we:

- have engaged with our supply chain to ensure that all parties are aware of our and their obligations under the Bribery Act, as well as the risks we have identified. We will continue to review and if necessary, update this policy on a regular basis to ensure that our policy and measures are proportionate to the current risks that we face; and
- will circulate this policy to you as well as publish the policy on our website and Intranet.

Criminal Penalties - Bribery

Individuals

Under the Bribery Act it is an offence for individuals to:

- Offer, promise or give a bribe; and/or
- Request, agree to receive or accept a bribe; and/or
- Bribe a Foreign Public Official

Dishonesty does not need to be proven. This means ignorance or a genuine belief is not a defence.

Penalties include an unlimited fine and/or up to ten years imprisonment.

Businesses

Businesses can be guilty of an offence under the Bribery Act if they fail to prevent bribery. An offence is committed where a person “associated with the business” bribes another person, intending to obtain or retain business or an advantage for the business. Passive acquiescence (a “nod and a wink” or staying silent in response to a suggestion) can amount to an offence.

A person to “associated with the business” if they are an employee, agent or subsidiary, or joint venture partner of the business.

A business found guilty of the corporate offence of “failing to prevent bribery” can face unlimited fines. We may terminate our relationship with other individuals and organisations working on our behalf if they breach this policy.

The only defense that a business has against prosecution is to demonstrate that it has “adequate procedures” in place which are designed to prevent bribery.

Criminal Penalties - Fraud

Individuals

Fraud offenses under the Fraud Act 2006 can lead to severe penalties. The maximum sentence for fraud is unlimited fine and/or up to ten years imprisonment.

Businesses

A company convicted under ECCTA can face unlimited fines.

Note:

Any prosecution could also lead to us being excluded from tendering for public contracts and facing substantial damage to our reputation, we therefore take our legal responsibility very seriously and we all have a common interest in ensuring that our colleagues and those who interact with our business are aware of the Bribery Act offences.

It is **very important** that each of us take this policy seriously in all our dealings on behalf of DSG.

A simple test is to ask yourself whether your behaviour or actions are ones that you would feel comfortable explaining to your family or reading about in a national newspaper or reading on a website.

Additional information:

Schedule 1 to this policy sets out the ‘**Red Flags**’ you must look for and be aware of.

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 and other audit records. 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.

Training and Communication

Training on this policy will form part of the induction process for all new employees. All existing employees will receive regular, relevant training on how to implement and adhere to this policy.

Our zero-tolerance approach to bribery and corruption must be communicated to all suppliers, contractors and business partners at the outset of our business relationship with them and as appropriate thereafter.

How to raise a concern

If you are offered a bribe or are asked to make one, or if you believe or suspect that any bribery, corruption or other breach of this policy has occurred or may occur, you must notify the Company Secretary.

If you are unsure as to whether a particular act constitutes bribery or corruption, or if you have any other queries, raise these with the Company Secretary immediately.

Alternatively, you have the option to raise concerns anonymously through our Whistleblowing Procedure (in accordance with the Whistleblowing Policy that can be found on the intranet).

Reporting your concerns

We seek to encourage openness and will support anyone who raises genuine concerns under this policy, even if they turn out to be mistaken.

You can report any concerns to:

- The General Counsel / Company Secretary- compliance@dannysullivan.co.uk
- Company appointed AAB Whistle Service
<https://fileaconcern.org/dannysullivan> or 0800 026 0466

We are committed to ensuring no one suffers any detrimental treatment because 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.

If you believe that you have suffered any such treatment, you should inform your manager or the Company Secretary immediately. If the matter is not resolved, and you are an employee, you should raise the matter formally using our Grievance Policy.

Our Whistleblowing Policy is designed to allow you to raise concerns if that is the route with which you feel most comfortable.

Breaches of this policy

If you breach this policy, you will face disciplinary action which could result in dismissal for misconduct or gross misconduct in accordance with our Disciplinary Policy. In addition, we may refer to the matter to law enforcement bodies where warranted. We

may terminate our relationship with other individuals and organisations working on our behalf if they breach this policy.



Russell Deards
Company Secretary & General Counsel
1st March 2026

SCHEDULE 1: POTENTIAL RISK
SCENARIOS: "RED FLAGS"

DO	<u>DON'T</u>
Remain alert to the risks of bribery and corruption.	Engage in any activity which could potentially breach this policy and/or the law.
Seek guidance from the Security Department if you are at all unsure before acting.	Attempt to induce anyone else to do something which you suspect might be illegal or in breach of this policy.
Seek guidance from the Security Department if you are approached to do anything which makes you uncomfortable or which you suspect may be illegal.	Be persuaded by others to do something with which you feel uncomfortable.
Report any concerns you have as soon as possible either to the Security Department or using our Whistleblowing procedure.	Fail to report concerns.

It is important to know that it is a bribe the moment a reward is offered or promised, even if it is not accepted or actually given.

The following is a list of possible red flags that may arise which may raise concerns under various anti-bribery and anti-corruption laws. The list is not intended to be exhaustive and is for illustrative purposes only. If you encounter or become aware of any of these red flags you must report this promptly to the Company Secretary or the Security Department:

- Payments in cash;
- One-time payments to vendors and other third parties;
- Unusually generous gifts or lavish hospitality;
- Abnormally high commission or fee payments;
- Failure to follow sign off procedures or avoiding checks on clients or suppliers;
- Circumventing recruitment processes and checks;
- Excluding departments/functions from a process with which they are ordinarily involved;
- A party engaging in, or having been accused of engaging in, improper business practices;
- A reputation for paying bribes, or requiring that bribes are paid;
- A request to make payment in cash and/or refusal to sign a formal commission or fee agreement,
- Failure to provide an invoice or receipt for a payment made, or one that appears to be non-standard or customised;
- A request that payment is made to a country/geographic location different from where a party resides or conducts business;

- A request for an unexpected additional fee or commission to “facilitate” a service;
- A request that a payment is made to “overlook” potential legal violations;
- A request that a party provide employment or some other advantage to a friend or relative;
- Insistence on the use of side letters or refuses to put terms agreed in writing;
- Use of an agent, consultant, or supplier that is not typically used by or known to us; and/or
- A demand for lavish entertainment or gifts before commencing or continuing contractual negotiations or provision of service.

