



ANTI-BRIBERY & CORRUPTION

INTEGRATED MANAGEMENT SYSTEM

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1. Purpose

Geographical and Jurisdictional Reach:

This policy applies to all of iplicit's business activities globally. It is designed to comply with the UK Bribery Act 2010, which has extra-territorial jurisdiction. This means that an offence can be prosecuted in the UK even if the corrupt act takes place entirely outside of the UK, provided the person or organisation involved has a close connection to the UK (e.g., a UK-incorporated company like iplicit, or a UK national). Local laws, customs, or practices will never be accepted as an excuse for contravening this policy. Where local laws are stricter than this policy, the stricter standard must be applied.

Business Activities:

This policy covers all of iplicit's business dealings and relationships in both the public and private sectors. This includes activities related to sales and marketing, procurement and supply chain management, human resources, finance, corporate hospitality, and any interactions with government bodies or public officials.

2. Scope

The scope of this policy includes all individuals working for and on behalf of iplicit, this includes temporary staff and contingent workers, contractors, and sub-contractors at onshore and offshore locations.

iplicit's network infrastructure is deemed to include infrastructure services and hardware provided to iplicit by its service providers and 3rd party suppliers.



3. Policy

iplicit is fundamentally committed to conducting business with the highest standards of integrity, transparency, and ethical conduct. The Board of Directors and senior management adopt a zero-tolerance stance towards bribery and corruption in all its forms. This policy formally establishes that position and provides the framework for its implementation across all of the company's global operations and business relationships.

This Anti-Bribery and Corruption (ABC) Policy is not a standalone document; it is an integral component of iplicit's Integrated Management System (IMS). The principles and procedures outlined herein are intrinsically linked to our commitments under ISO 9001:2015 (Quality Management) and ISO/IEC 27001:2022 (Information Security Management). Adherence to this policy is therefore essential for achieving our quality objectives, meeting customer expectations, and ensuring the confidentiality, integrity, and availability of our information assets. By embedding anti-bribery measures within our certified management systems, iplicit transforms a legal necessity into a strategic asset, demonstrating to our customers, partners, and stakeholders that our commitment to excellence encompasses not only the quality and security of our services but also the ethical foundation of our conduct.

The purpose of this policy is to:

- Ensure full compliance with the UK Bribery Act 2010 and all other applicable anti-corruption laws in the jurisdictions where iplicit operates.
- Establish and maintain "adequate procedures" that provide a statutory defence for the company against the corporate offence of failing to prevent bribery under Section 7 of the UK Bribery Act 2010.
- Protect the company's reputation, assets, brand value, and the interests of our employees, customers, shareholders, and partners from the significant damage that bribery and corruption can cause.
- Promote and embed a culture where bribery is never acceptable, fostering an environment of integrity, honesty, and accountability at every level of the organisation.

This policy and its successful implementation are the direct responsibility of iplicit's top management, who are committed to providing the necessary leadership, resources, and oversight to ensure its effectiveness.



4. The Legal and Regulatory Landscape: The UK Bribery Act 2010

A thorough understanding of the legal framework is essential for all personnel. The UK Bribery Act 2010 (the "Act") is one of the most stringent pieces of anti-corruption legislation in the world. It modernised and consolidated previous laws to provide a robust framework for prosecuting bribery committed in the UK or abroad.

Key Offences Explained:

The Act creates four primary offences:

- **Section 1 (Active Bribery):** The offence of bribing another person. This involves offering, promising, or giving a financial or other advantage to another person with the intention of inducing or rewarding them for the "improper performance" of a relevant function or activity.
- **Section 2 (Passive Bribery):** The offence of being bribed. This involves requesting, agreeing to receive, or accepting a financial or other advantage in return for performing a relevant function or activity improperly.
- **Section 6 (Bribery of a Foreign Public Official):** A discrete offence that criminalises the offering, promising, or giving of a financial or other advantage to a non-UK public official with the intention of influencing them in their official capacity to obtain or retain business or a business advantage.
- **Section 7 (Corporate Failure to Prevent Bribery):** This is a strict liability corporate offence and is of critical importance to iplicit. The company can be found guilty if an "Associated Person" (as defined in Section 2.0) bribes another person with the intention of obtaining or retaining business or an advantage for iplicit. The company can be prosecuted for this offence even if its senior management had no knowledge of the bribe and played no part in it.

The "Adequate Procedures" Defence:

The only defence available to a commercial organisation against a charge under Section 7 is to prove that it had "adequate procedures" in place designed to prevent persons associated with it from undertaking such conduct. This ABC Policy, its implementation through our IMS, and the associated controls, training, and monitoring activities are designed collectively to constitute iplicit's "adequate procedures." The effectiveness of these procedures is paramount to protecting the company from corporate liability.



Penalties and Consequences:

The consequences of breaching the Act are severe and serve as a powerful deterrent. All personnel must be aware of the potential repercussions:

- **For Corporations:** Conviction can result in an unlimited fine, which is often calculated as a multiplier of the gross profit derived from the corrupt contract. Other consequences include the confiscation of the proceeds of crime, mandatory debarment from tendering for public sector contracts, and severe, often irreparable, damage to the company's reputation and brand.
- **For Individuals (including Directors and Senior Officers):** An individual found guilty of an offence under Sections 1, 2, or 6 faces up to 10 years' imprisonment and/or an unlimited fine. Furthermore, convicted directors may be disqualified from acting as a director for a period of up to 15 years. Senior officers can also be held personally liable if they are found to have consented to or connived in the commission of an offence by the company.



5. Definitions

To ensure a clear and consistent understanding of this policy, the following key terms are defined:

- **Advantage:** Any gift, loan, fee, reward, or other benefit. It is defined broadly and is not limited to financial benefits. It can include, but is not limited to, cash or cash equivalents, services, contracts, employment offers, entertainment, travel expenses, or political or charitable donations made at someone's request.
- **Associated Person:** Any person or entity that performs services for or on behalf of iplicit. This includes employees, directors, agents, subsidiaries, consultants, contractors, suppliers, distributors, and joint venture partners.
- **Bribe / Bribery:** The act of offering, promising, giving, requesting, agreeing to receive, or accepting an "Advantage" as an inducement or reward for the "improper performance" of a relevant function or activity.
- **Corruption:** The abuse of entrusted power or position for private or corporate gain.
- **Due Diligence:** The process of conducting a proportionate and risk-based investigation and assessment of an Associated Person or business transaction to identify and mitigate potential bribery and corruption risks.
- **Facilitation Payment ("Grease Payment"):** A small, unofficial payment made to a public official to secure or expedite the performance of a routine or necessary governmental action to which the payer is legally entitled (e.g., processing a visa, clearing goods through customs). These payments are considered bribes under the UK Bribery Act and are strictly prohibited by this policy.
- **Foreign Public Official (FPO):** Any individual who holds a legislative, administrative, or judicial position of any kind, whether appointed or elected, of a country or territory outside the UK. This also includes any person exercising a public function for a foreign country, agency, or public enterprise, and any official or agent of a public international organisation (e.g., the United Nations, the World Bank).
- **Kickback:** A portion of a payment or contract value that is paid back to a person (often an official) who has facilitated the contract or payment. Kickbacks are a form of bribery and are strictly prohibited by this policy.
- **Third Party:** A broad term used interchangeably with "Associated Person" to refer to any external individual or entity engaged to act for or on behalf of iplicit, who is not a direct employee.



6. The Six Principles of Adequate Procedures in the iplicit IMS

6.1. Principle 1: Proportionate Procedures & Risk Assessment

The Principle of Proportionality:

iplicit's anti-bribery policies and procedures are designed to be proportionate to the bribery risks the company faces and to the nature, scale, and complexity of its activities. The approach is not a "one-size-fits-all" solution but is tailored and risk-based, focusing resources where the risks are highest. This ensures that our compliance efforts are both effective and efficient, avoiding burdensome procedures where the risk is low.

Bribery Risk Assessment Methodology:

A formal, documented, and periodic bribery and corruption risk assessment is the cornerstone of our proportionate approach. This process is fundamental to the risk-based thinking required by both ISO 9001 and ISO 27001 and is central to any effective anti-bribery management system.

The risk assessment process shall:

- Be conducted at least annually, and on an ad-hoc basis in response to significant changes in our business or operating environment (e.g., entering a new market, launching a new service line).
- Be overseen by top management to ensure it is robust and comprehensive.
- Be documented, with all identified risks, their evaluation, and the corresponding mitigation measures recorded.

Risk Factors to be Assessed:

The assessment will systematically identify and evaluate potential internal and external bribery risks, considering factors including:

- **Country Risk:** The level of corruption risk associated with the jurisdictions in which iplicit operates or plans to operate, informed by credible sources such as Transparency International's Corruption Perceptions Index.
- **Sectoral Risk:** Any risks inherent to the technology and software sectors, such as competition for large contracts or reliance on complex supply chains.



- **Transactional Risk:** The risks associated with specific types of transactions, such as those involving public procurement, licensing and permits, or unusually high commissions or fees.
- **Business Opportunity Risk:** Risks related to entering new markets, engaging in mergers or acquisitions, or forming joint ventures.
- **Business Partnership Risk:** The risks posed by the use of third parties, particularly agents, intermediaries, or distributors who may interact with public officials on our behalf.

Integration with IMS Risk Management:

The outputs of the ABC risk assessment are a critical input into iplicit's central IMS risk register. This integration ensures that bribery risks are not managed in a silo but are treated with the same level of strategic importance and procedural rigor as quality management risks (e.g., service failure) and information security risks (e.g., data breach). This unified approach allows for a holistic view of organisational risk and ensures that control measures are coherent and non-conflicting.

6.2. Principle 2: Top-Level Commitment in the IMS

The Principle of Top-Level Commitment:

The prevention of bribery and corruption is a top-level priority for iplicit. The Board of Directors and senior management are unequivocally committed to this policy and to fostering a company-wide culture in which bribery is never acceptable. This commitment is demonstrated through active leadership, clear communication, and the provision of adequate resources to ensure the policy's effective implementation.

Integration with ISO 9001:2015 Clause 5 - Leadership and Commitment:

iplicit leverages the formal and auditable requirements of ISO 9001:2015 Clause 5 to provide tangible evidence of its top-level commitment to anti-bribery. This transforms an abstract legal principle into a concrete set of management actions that are embedded in our core business processes. By doing so, the effectiveness of our ABC program becomes a key performance indicator for the entire management system, ensuring it is continuously monitored and improved at the highest level.

Specific actions mandated by this policy, in alignment with ISO 9001:2015, include:

- **Taking Accountability (Clause 5.1.1a):** Top management shall take full accountability for the effectiveness of the anti-bribery management system. This includes championing the policy and leading by example.



- **Policy Integration (Clause 5.1.1b):** This ABC policy is established as a core component of the IMS and is confirmed to be compatible with the strategic direction and context of the organisation.
- **Resource Allocation (Clause 5.1.1e):** Top management shall ensure that the necessary resources (financial, human, and technological) are made available to establish, implement, maintain, and continually improve the ABC program. This includes funding for due diligence, training, and monitoring activities.
- **Communication (Clause 5.1.1f):** Top management is responsible for communicating the importance of effective anti-bribery management and of conforming to this policy's requirements. This will be achieved through regular internal communications, team meetings, and leadership messaging.
- **Ensuring Intended Results (Clause 5.1.1g):** Top management shall ensure that the ABC program achieves its intended results, namely the prevention, detection, and remediation of bribery and corruption.
- **Engagement and Support (Clause 5.1.1h):** Top management shall engage, direct, and support all personnel to contribute to the effectiveness of the ABC program.
- **Management Review (Clause 9.3):** The performance of the ABC program, including the results of risk assessments, internal audits, and any reported incidents, will be a mandatory and standing agenda item in all formal Management Review meetings. This ensures regular, high-level oversight and drives continual improvement.

6.3. Principles 3 & 4: Risk Assessment and Due Diligence on Associated Persons

The Principles of Risk Assessment and Due Diligence:

iplicit will not conduct business with any third party that it knows or reasonably suspects of engaging in bribery or corruption. A systematic and risk-based approach to due diligence will be applied to all Associated Persons who perform services for or on behalf of the company. The level of due diligence will be proportionate to the risk identified through the assessment process outlined in Section 5.0.



6.4. Integration with ISO 9001:2015 Clause 8.4 - Control of Externally Provided Processes, Products, and Services

This policy mandates that anti-bribery due diligence is not a separate, standalone process but is fully integrated into the supplier and partner management lifecycle as defined under ISO 9001:2015 Clause 8.4. This ensures that ethical and compliance considerations are given the same weight as commercial and quality factors when engaging with third parties.

The "criteria for the evaluation, selection, monitoring of performance, and re-evaluation of external providers" required by Clause 8.4.1 shall be formally expanded to include the following anti-bribery measures:

- **Selection and Evaluation Criteria:** Before engaging any new third party, a mandatory ABC due diligence process must be completed. This will include, as a minimum, an ABC questionnaire designed to identify potential red flags, such as:
 - Close relationships with public officials.
 - A reputation for unethical business practices or adverse media reports.
 - Operations in or payments requested to high-risk jurisdictions.
 - Unusual or non-transparent payment arrangements or corporate structures.
 - An assessment of the third party's own anti-bribery policies and controls. For high-risk relationships, evidence of robust controls (such as ISO 37001 certification) may be required.
- **Monitoring of Performance:** Ongoing monitoring of third parties is required throughout the relationship. This includes periodic re-assessments and screening for adverse media or sanctions related to corruption. Supplier performance scorecards, a common tool within a Quality Management System (QMS), will be enhanced to include metrics related to ethical conduct and compliance with this policy.
- **Record-Keeping:** All due diligence activities, including questionnaires, risk assessments, third-party reports, and internal approvals, shall be retained as "documented information" within the IMS. This creates a clear, defensible, and auditable trail demonstrating that iplicit has taken proportionate steps to prevent bribery in its supply chain.



6.5. Integration with ISO 27001:2022 Annex A Controls - Supplier Relationships

This policy recognises the critical link between information security and bribery prevention. Unauthorised access to or disclosure of sensitive information (e.g., competitor pricing, confidential project data) can be used to facilitate or become the object of a bribe. Therefore, ABC due diligence is integrated with our information security requirements for suppliers.

- **A.5.19 (Information security in supplier relationships):** The risk assessment process for suppliers will explicitly consider the risk of bribery being facilitated through an information security breach.
- **A.5.20 (Addressing information security within supplier agreements):** All contracts and agreements with third parties must contain specific and robust anti-bribery clauses in addition to information security requirements. These clauses will include:
 - A warranty that the third party will comply with this ABC Policy and all applicable anti-bribery laws.
 - A prohibition on the third party engaging in any form of bribery or corruption.
 - A right for iplicit to audit the third party's records to verify compliance.
 - A right for iplicit to terminate the contract immediately for any breach of the anti-bribery clauses.



Third-Party Risk-Tiering Matrix

To ensure a proportionate and risk-based approach, all third parties will be categorized according to the matrix below. The level of due diligence required will correspond directly to the assessed risk tier.

Risk Tier	Risk Indicators (Examples)	Required Due Diligence Actions	Approval Level	Monitoring Frequency
Tier 1: Low Risk	<ul style="list-style-type: none">- Provider of standard, low-value goods/services.- No interaction with government officials on iplicit's behalf.- Operates exclusively in low-risk jurisdictions.	<ul style="list-style-type: none">- Completion of standard ABC self-certification questionnaire.- Check against sanctions lists.	Business Relationship Owner	Annually (automated re-certification)
Tier 2: Medium Risk	<ul style="list-style-type: none">- Provider of professional services or custom products.- Occasional, indirect interaction with government.- Operates in a mix of low and medium-risk jurisdictions.- Contract value is significant.	<ul style="list-style-type: none">- All Tier 1 actions.- Enhanced ABC questionnaire.- Open-source background check (adverse media, corporate records).- Assessment of their internal ABC policies.	Line Manager & Compliance Officer	Annually (review of performance and risk profile)
Tier 3: High Risk	<ul style="list-style-type: none">- Acts as an agent, intermediary, or reseller.- Direct and frequent interaction with	<ul style="list-style-type: none">- All Tier 2 actions.- Enhanced Due Diligence (EDD) report, potentially via a	Senior Management / Board Level	Continuous monitoring and formal review every 6-12 months

	<p>government officials. - Operates in high-risk jurisdictions. - Use of sub-contractors is high. - Red flags identified in initial screening.</p>	<p>specialist third-party firm. - Direct interviews with key personnel. - Mandatory completion of iplicit's ABC training. - Contractual right to conduct on-site audits.</p>		
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6.6. Principle 5: Communication and Training

The Principle of Communication:

iplicit is committed to ensuring that its zero-tolerance policy on bribery and corruption is clearly communicated, understood, and embedded throughout the organisation and its network of Associated Persons. Effective communication and training are vital to ensuring that our procedures are implemented effectively and that all personnel are equipped to identify and respond to bribery risks.

Training Program:

A formal, mandatory, and risk-based training program will be implemented and maintained.

- General Awareness Training:** All employees will receive training on this ABC Policy as part of their induction process and will be required to complete an annual refresher course. This training will cover the core principles of the policy, the key provisions of the UK Bribery Act, how to recognize red flags, and how to report concerns.
- Targeted, In-Depth Training:** Employees in roles identified as having a higher risk of exposure to bribery (e.g., sales, procurement, business development, finance, and senior management) will receive enhanced, scenario-based training. This will be tailored to the specific risks they may face in their roles and jurisdictions.
- Associated Person Training:** For high-risk third parties (as identified in the Risk-Tiering Matrix), completion of iplicit's ABC training, or providing evidence of an equivalent, robust training program, will be a contractual requirement.



- **Record-Keeping:** Records of all training sessions, including attendee lists and completion dates, will be maintained as "documented information" within the IMS.

Integration with ISO 27001:2022 Annex A - People Controls:

The Human Resources security controls mandated by ISO 27001 provide a powerful framework for embedding ABC compliance throughout the employee lifecycle.

- **A.6.1 (Screening):** For roles with access to sensitive commercial information or financial authority, pre-employment background screening will include, where legally permissible, checks for any history related to financial crime, fraud, or corruption.
- **A.6.2 (Terms and conditions of employment):** All employment contracts shall contain a clause explicitly requiring employees to comply with this ABC Policy. This makes adherence a binding contractual obligation.
- **A.6.3 (Information security awareness, education and training):** The mandatory ABC training program will be integrated with the wider information security awareness program to create a holistic culture of compliance and security-consciousness.
- **A.6.4 (Disciplinary process):** The company's formal disciplinary process shall explicitly state that any breach of this ABC Policy, including failure to report a suspected breach, will be treated as a serious disciplinary matter and may constitute gross misconduct, potentially leading to dismissal.
- **A.6.5 (Responsibilities after termination or change of employment):** Post-employment obligations, such as confidentiality clauses, will be clearly communicated and enforced to mitigate the risk of former employees using proprietary information for corrupt purposes.

6.7. Principle 6: Monitoring and Review

The Principle of Monitoring and Review:

iplicit will regularly monitor, review, and, where necessary, improve its anti-bribery procedures to ensure they remain effective and adapt to evolving risks and business changes. This commitment to continual improvement is a core tenet of our IMS.

Mechanisms for Monitoring and Review:

A multi-layered approach will be used to monitor the effectiveness of the ABC program:



- **Internal Audits:** The scope of the IMS internal audit program (a mandatory requirement of both ISO 9001 Clause 9.2 and ISO 27001 Clause 9.2) will be expanded to include this ABC Policy and its associated controls. Internal audits will test both the design and the operational effectiveness of our anti-bribery procedures, such as due diligence records, gift and hospitality registers, and training completion rates. Findings will be managed through the standard IMS non-conformity and corrective action process.
- **Management Review:** As detailed in Section 6.0, the performance of the ABC program is a mandatory agenda item for top management review. This forum will assess the results of audits, review any incidents or investigations, evaluate the effectiveness of training, and consider the outputs of the latest risk assessment to determine if changes to the policy or procedures are required.
- **Key Performance Indicators (KPIs):** The Compliance function will track and report on a set of KPIs to provide ongoing visibility into the health of the ABC program. These may include:
 - Percentage of employees and high-risk third parties who have completed training.
 - Number of third parties screened at each risk tier.
 - Number of reports received through whistleblowing channels and their resolution status.
 - Number of gifts or hospitality requests approved or denied.
- **External Audits and Certification:** The regular surveillance and re-certification audits conducted by external bodies for our ISO 9001 and ISO 27001 certifications will provide independent assurance on the effectiveness of the integrated controls. iplicit may also consider seeking formal certification against ISO 37001 (Anti-Bribery Management Systems) in the future as a further demonstration of its commitment to best practice.



7. Specific Rules of Conduct and Procedures

This part of the policy provides clear, unambiguous, and practical rules for all personnel to follow in their day-to-day activities. These rules are designed to translate the principles outlined in Part II into concrete actions and to address specific high-risk areas.

7.1. Gifts, Hospitality, and Expenses

Guiding Principle:

iplicit permits the giving and receiving of reasonable, appropriate, and bona fide gifts, hospitality, and promotional expenditures as a legitimate part of building and maintaining business relationships. However, this policy strictly prohibits the giving or receiving of any gift, hospitality, or expense if it is intended to, or could be perceived as, an attempt to improperly influence a business decision. The key test is whether the action is proportionate, transparent, and not intended to create a sense of obligation.

Absolute Prohibitions:

The following are strictly prohibited under all circumstances:

- **Cash or Cash Equivalents:** Giving or receiving gifts of cash, gift cards, vouchers, loans, or any other cash equivalent is never permitted.
- **Improper Timing:** Offering or accepting gifts or hospitality during a competitive tender or procurement process is prohibited.
- **Secret or Undisclosed Benefits:** All gifts and hospitality must be given and received openly and transparently, in the name of the company, not in an individual's name.
- **Quid Pro Quo:** Any gift or hospitality offered or accepted with an explicit or implicit expectation of receiving something in return is a bribe and is strictly forbidden.

Gifts & Hospitality Approval Matrix:

To provide clear guidance and ensure consistency, the following matrix must be used to determine the necessary approval and recording actions for all gifts and hospitality. All values are per person. Any interaction involving a Government or Public Official requires pre-approval from the Compliance Officer, regardless of value.

Type	Per-Head Value	Recipient/Giver Type	Approval Required	Recording Requirement
Gift (Given/Received)	Up to £50	Private Sector	None (must be reasonable and infrequent)	None
Gift (Given/Received)	£51 - £250	Private Sector	Pre-approval from Line Manager	Must be logged in the central Gifts & Hospitality Register
Gift (Given/Received)	Over £250	Private Sector	Pre-approval from Compliance Officer	Must be logged in the central Gifts & Hospitality Register
Hospitality (Given/Received)	Up to £100	Private Sector	None (must be for a clear business purpose)	None
Hospitality (Given/Received)	£101 - £500	Private Sector	Pre-approval from Line Manager	Must be logged in the central Gifts & Hospitality Register
Hospitality (Given/Received)	Over £500	Private Sector	Pre-approval from Compliance Officer	Must be logged in the central Gifts & Hospitality Register
Any Gift or Hospitality	Any Value	Government / Public Official	Pre-approval from Compliance Officer is mandatory	Must be logged in the central Gifts & Hospitality Register

All expense claims related to gifts and hospitality must be submitted in accordance with the company's expense policy and must accurately record the business reason for the expenditure.



7.2. Facilitation Payments and Kickbacks

Absolute Prohibition:

iplicit has a strict, zero-tolerance policy towards facilitation payments and kickbacks. They are considered bribes under the UK Bribery Act and are illegal. No employee or Associated Person shall, directly or indirectly, offer, promise, give, request, or accept any facilitation payment or kickback.

Procedure for Demands:

If an employee is faced with a demand for a facilitation payment, they must follow this procedure:

1. Refuse to make the payment.
2. Explain that it is against iplicit's company policy.
3. If the official persists, ask for a formal, written request for the payment.
4. Report the incident immediately to their line manager and the Compliance Officer, regardless of whether the payment was made.

The only exception to this prohibition is in circumstances where an individual's life, limb, or liberty is under imminent threat. If such a payment is made under duress, the individual must report it to the Compliance Officer as soon as it is safe to do so. The incident will be fully documented and reported to the relevant authorities if appropriate.

7.3. Political and Charitable Contributions

Political Contributions:

iplicit does not make financial or in-kind contributions to any political parties, candidates, or campaigns in any country. This is to ensure the company remains politically neutral and to avoid any perception that it is attempting to gain an improper business advantage.

Charitable Contributions:

iplicit supports and encourages legitimate charitable giving as part of its corporate social responsibility. However, charitable contributions must not be used as a subterfuge for bribery. To ensure transparency and prevent misuse, all corporate charitable contributions must adhere to the following process:

- The proposed recipient must be a legitimate, registered charitable organisation.
- Due diligence must be conducted to ensure the charity is not a conduit for a public official or other individual.



- All contributions must be made directly to the charity, not to an individual.
- All contributions require prior written approval from the Compliance Officer and must be accurately recorded in the company's financial records.

7.4. Reporting and Whistleblowing

Duty to Report:

It is the responsibility of every person covered by this policy to be vigilant and to report any activity they suspect may be a breach of this policy or of anti-bribery law. "Turning a blind eye" to potential corruption is not acceptable and may itself be a criminal offence.

Confidential Reporting Channels:

iplicit has established multiple channels to encourage and facilitate the reporting of concerns in a timely and confidential manner:

1. **Line Manager:** For most day-to-day concerns.
2. **Compliance Officer:** For more serious concerns or where reporting to a line manager is not appropriate.
3. **Confidential Whistleblowing Hotline:** An externally managed, independent hotline that allows for anonymous reporting via phone or a secure web portal. Details for accessing the hotline are available on the company intranet.

Non-Retaliation Guarantee:

iplicit is committed to fostering an environment where individuals can raise genuine concerns without fear of reprisal. The company provides an absolute guarantee that no employee will suffer any form of retaliation, discrimination, or disciplinary action for reporting a suspicion in good faith, even if that suspicion later turns out to be unfounded. Any manager or employee found to have retaliated against a whistleblower will be subject to severe disciplinary action.

Investigation Process:

All reports will be taken seriously and will be investigated promptly, fairly, and confidentially by the Compliance Officer or another designated, independent function. The process will be conducted with the aim of establishing the facts and taking appropriate remedial action.



7.5. Record-Keeping

Principle of Accurate Records:

Accurate and transparent record-keeping is a critical defence against bribery and corruption and is essential for demonstrating the effectiveness of our "adequate procedures." All financial transactions, accounts, invoices, and other business records must be prepared with strict accuracy and completeness. No undisclosed or "off-book" accounts shall be maintained for any purpose.

Specific Records to be Maintained:

As part of this policy, the following specific records must be created and maintained:

- A central register of all gifts and hospitality given or received that exceed the de minimis thresholds defined in Section 10.0.
- Complete "documented information" of all due diligence conducted on third parties, including questionnaires, risk assessments, and approval records.
- Records of all ABC-related training provided to employees and Associated Persons.
- Records of all charitable contributions made by the company.
- A log of all concerns raised through the whistleblowing channels and a record of the investigations and their outcomes.

Integration with IMS Document Control:

All records required by this policy are classified as "documented information" under the IMS. They will be subject to the same document control procedures as required by ISO 9001 and ISO 27001 (Clause 7.5). This ensures that they are properly created, maintained, protected, retained for an appropriate period, and are readily available for internal and external audits.



4. Compliance & Enforcement

Employees are required to accept responsibility for the actions taken and the things they do and say within their work environment. Information Security is the responsibility of each member of staff. You accept that iplicit always monitors all systems and usage of those systems. Where policy breaches may be detected, this may lead to further investigations being undertaken and/or disciplinary procedures being taken in accordance with HR process and policy.



1. Document Management

1.1. Document Ownership and Review Cycle

This document is owned by the Information Security Manager. This policy shall be subject to review on an annual basis, in line with the associated Information Security Management System (ISMS).

1.2. Reviewers

Name	Title	Date Reviewed
Ken Russell	Information Security Manager	August 2025

1.3. Authorisation

Name	Title
Lyndon Stickley	CEO
Ed Gairdner	COO
Rob Steele	CFO



1.4. Document History

Version	Date	Change
1.0	August 2024	Initial Release
1.1	August 2025	Annual Review and Minor Updates