

**POLICY STATEMENT**

**Simpson** is committed to conducting business fairly, ethically and within the law. In accordance with the Bribery Act 2010 we will not tolerate bribery in any form.

**WHO IS COVERED BY THIS POLICY?**

This policy applies to all SIMPSON employees whether permanent or temporary. It also applies to **Simpson** supply chain partners, including sub-contractors.

**WHAT IS BRIBERY?**

Bribery is a criminal offence under the Bribery Act 2010. There are four offences:

- Bribing another person
- Being bribed
- Bribing a foreign public official
- Failure of a commercial organisation to prevent bribery.

We must not pay or accept improper payments whether directly or indirectly, which may influence us or another party to act improperly.

**GIFTS, HOSPITALITY, ENTERTAINMENT AND EXPENSES**

- We only accept gifts and entertainment of a minimal value, if offered in the normal course of business.
- Must be given at corporate level not an individual level and be given openly.
- Not including cash or an equivalent.
- Not constitute an offence under the Bribery Act.
- **Simpson** employees must inform the Company Secretary of all gifts and entertainment offered or accepted, for company records.

**WHAT IS MALPRACTICE?**

Malpractice (which can include fraud) covers both deliberate acts of commission and deliberate acts of omission. While there are intentional actions that may not be regarded criminally as fraudulent, they may nevertheless involve a grossly inappropriate use of company funds and/or resources. Examples of these include higher than necessary expenditure being incurred on trips, transport, or hospitality facilities. Whilst these would not usually lead to criminal charges, Simpson may take action under its own disciplinary procedures, and they are therefore included within the general application of this Policy

**WHAT IS FRAUD?**

Fraud is a criminal offence under the Fraud Act 2006. There are three offences:

- Fraud by false representation.
- Fraud by failing to disclose information.
- Fraud by abuse of position.

Fraud is the deliberate action by a person; or allowing action to be taken by another and would include such acts as:

- Tax evasion
- Extortion
- Distorting business performance
- Causing loss to the Company, supplier, or employee
- Prejudicing the Company's competitive position or business reputation
- Money laundering
- Unauthorised release of confidential information
- Employment of illegal immigrants, those working under an assumed name or anyone unauthorised to work or carry-on business in the UK.

In all cases, fraud includes the intention to carry out such fraudulent activity regardless of whether the individual eventually acts on this intention.

## **YOUR RESPONSIBILITIES**

You must ensure that you have read and understood this policy and always comply with its terms when acting on behalf of **Simpson**.

## **COMMUNICATION**

This policy will be communicated to our suppliers, contractors and business partners who will be asked to review the policy and abide by its terms.

## **RAISING CONCERNS AND SEEKING GUIDANCE**

We would encourage anyone who requires guidance or has concerns to raise them with **Simpson** Best Practice Director who will arrange for an investigation. Anyone who raises a concern in good faith will not be penalised or criticised in any way and is protected, reference our whistle Blowing Policy PD29.

## **PENALTIES**

Violation of the Bribery Act 2010 is a serious matter and could result in significant criminal and/or civil penalties.

Proven violation will also result in disciplinary action, up to, and including termination of employment, or other, contract.



**RC GATENBY**  
**CHAIRMAN & CHIEF EXECUTIVE**  
**Simpson (York) Ltd**  
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