

Anti-Corruption Policy

Bribery is the offering, promising, giving, accepting or soliciting of an advantage by third party as an inducement for action which is illegal or a breach of trust.

We take a zero-tolerance approach to bribery and corruption. We are committed to acting professionally, fairly and with integrity in all our business dealings and relationships wherever we operate and implementing and enforcing effective systems to counter bribery.

We will uphold all laws relevant to countering bribery and corruption in all the jurisdictions in which we operate. However, we remain bound by the laws of the UK, including the Bribery Act 2010, in respect of our conduct both at home and abroad.

This policy applies to all employees and any other person associated with us, wherever located (collectively referred to as employees in this policy).

Specifically:

- Employees must not engage in any form of bribery, either directly or through any third party.
- Employees may not accept any gift or hospitality from our business partners if it could be regarded as illegal or improper, or which violates the recipient's policies; or received from any public employee or government officials or representatives, or politicians or political parties; or exceeds £25 in value for each individual gift. It is acceptable that hospitality costs are directly covered by the client during auditing activities (i.e. accepting the offer of a sandwich or lunch is acceptable).
- Employees should not accept offers of entertainment, evening meals or social events during an audit. Although these are often innocent invites there is a potential for misunderstanding and 'pressure' being put on the employee.
- Employees may not accept any gift if it is in cash or there is any suggestion that a return favour will be expected or implied.

We appreciate that the practice of giving business gifts varies between countries and regions and what may be normal and acceptable in one region may not be in another. The test to be applied is whether in the specific circumstances the gift or hospitality is reasonable and justifiable. The intention behind the gift should always be considered, but the specific points above adhered to, and if necessary, explained.

The management of Interface NRM Ltd commits itself to strict implementation of our anti-corruption policy.



Tim Barker
Director

4th December 2023