

Anti-Bribery & Corruption Policy
Issue: 2
Date Implemented: May 2020
Accepted by:
Name: Kyri Anastasi
Title: CEO
Change/Review Notes

Date of Issue/Review	Issue:	Revision No:	Details of Revision
May 20	1	0	New Policy
May 21	1	1	Annual review: Amendment record inserted & Template design updated
Oct 22	1	2	Annual review: No changes
Feb 23	1	3	CEO inserted, double signature
June 23	1	4	Additional Information added
June 23	1	5	Additional Information added – review of processes against the requirements of the Bribery Act 2010
May 24	1	5	Annual Review: no change
Feb 25	1	6	Annual Review: Footer changed
Feb 26	2	0	Annual Review: New Background template

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1. Purpose

The purpose of this policy is to establish controls to ensure compliance with all applicable anti-bribery and corruption regulations, and to ensure that the Company's business is conducted in a socially responsible manner.

2. Policy Statement

Bribery is the offering, promising, giving, accepting, or soliciting of an advantage as an inducement for action which is illegal or a breach of trust. A bribe is an inducement or reward offered, promised, or provided to gain any commercial, contractual, regulatory, or personal advantage.

Circle UK Group Ltd (CUKG) is committed to conducting all business in an honest 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 business dealings and relationships wherever we operate.

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

Bribery and corruption are punishable for individuals by up to ten years' imprisonment and a fine. If the Company is found to have taken part in corruption, we could face an unlimited fine, exclusion from tendering for public contracts, and serious reputational damage. We therefore take our legal responsibilities very seriously.

3. Scope

3.1 Who is Covered by the Policy?

This policy applies to all individuals working at all levels and grades, including:

- Senior managers, officers, directors
- Employees (permanent, fixed-term, or temporary)
- Consultants, contractors, trainees, and seconded staff
- Homeworkers, casual and agency workers
- Volunteers, interns, agents, sponsors
- Any other person associated with CUKG or its subsidiaries

In this policy, a **third party** means any individual or organisation you encounter during your work, including:

- Clients, customers, suppliers, distributors
- Business contacts, agents, advisers
- Government and public bodies, officials, politicians, and political parties

This policy covers:

- Bribes
- Gifts and hospitality
- Facilitation payments
- Political contributions
- Charitable contributions

3.2 Bribes

Employees must not engage in any form of bribery, either directly or through any third party (such as an agent or distributor). Employees must not bribe a foreign public official anywhere in the world.

3.3 Gifts and Hospitality

Employees must not offer or give any gift or hospitality. Employees may not accept any gift or hospitality.

3.4 Facilitation Payments and Kickbacks

Facilitation payments are a form of bribery made for the purpose of expediting or facilitating the performance of a public official for a routine governmental action.

Our strict policy is that facilitation payments **must not** be paid.

3.5 Political Contributions

CUKG does not make donations, whether in cash or kind, in support of any political parties or candidates, as this can be perceived as an attempt to gain an improper business advantage.

3.6 Charitable Contributions

Charitable support and donations are acceptable and encouraged. However, employees must ensure that charitable contributions are not used as a scheme to conceal bribery.

- Donations must be legal and ethical under local laws
- No donation must be offered from anyone other than the Managing Director

4. Employee Responsibilities

All employees must read, understand, and comply with this policy.

The prevention, detection, and reporting of bribery and corruption is the responsibility of everyone working for or under the control of CUKG.

Employees must notify the HR Manager as soon as possible if they believe or suspect that a breach of this policy has occurred or may occur.

Any employee who breaches this policy will face disciplinary action, which may result in dismissal for gross misconduct. The Company reserves the right to terminate contractual relationships with other workers if they breach this policy.

5. Record-Keeping

CUKG will keep financial records and maintain appropriate internal controls evidencing the business reason for payments to third parties.

All accounts, invoices, memoranda, and other documents relating to dealings with third parties must be prepared with strict accuracy and completeness.

No accounts may be kept “off book” to facilitate or conceal improper payments.

6. Raising a Concern

Employees are encouraged to raise concerns about any issue or suspicion of malpractice at the earliest possible stage.

If unsure whether a particular act constitutes bribery, corruption, or anti-competitive behaviour, employees should raise the matter with the Human Resources Manager.

7. Suspected Bribery or Corruption

Employees must contact the HR Manager as soon as possible if they suspect bribery, corruption, or anti-competitive behaviour has taken place.

8. Protection for Whistleblowers

CUKG supports anyone who raises genuine concerns in good faith, even if they turn out to be mistaken.

No employee will suffer detrimental treatment for refusing to accept or offer a bribe or for reporting suspected wrongdoing.

Detrimental treatment includes:

- Dismissal
- Disciplinary action
- Threats
- Unfavourable treatment connected with raising a concern

Employees who believe they have suffered such treatment should inform their manager or the Managing Director immediately. If unresolved, they should raise the issue formally through the Company’s Grievance Procedure.

9. Investigation Procedures

If bribery, corruption, or anti-competitive behaviour is reported, a formal investigation will be initiated by the Human Resources Manager.

An investigation team consisting of the HR Manager and Compliance Manager will be formed.

The investigation may include:

- Interviews conducted by the investigation team
- Examination and filing of evidence
- Documentation of findings and recommendations
- Secure storage of evidence for judicial or administrative hearings
- Opportunity for the accused to respond to allegations
- Interviews conducted in English, with translation support where necessary

10. Compliance with Anti-Bribery & Corruption Laws

CUKG will ensure training on this policy forms part of the induction process for all new employees.

All employees will receive regular training and must formally accept compliance annually.

CUKG will ensure compliance through six guiding principles:

1. Proportionate procedures
2. Top-level commitment
3. Risk assessment
4. Due diligence
5. Communication and training
6. Monitoring and review

This zero-tolerance approach will be communicated to all suppliers, contractors, and business partners.

11. Compliance with Competition Law

CUKG is committed to ensuring compliance with competition law and monitoring risks including:

- **Cartels** (price fixing, bid rigging, market sharing)
- **Other anti-competitive agreements**
- **Abuse of dominant position**

Circle will manage these risks through:

1. Risk Identification
2. Risk Assessment

3. Risk Mitigation
4. Review

Failure to comply may result in:

- Fines of up to 10% of annual turnover
- Individual prosecution, imprisonment up to five years, or fines
- Director disqualification up to 15 years

12. Responsibility for the Policy

The CEO & COO have overall responsibility for ensuring this policy complies with legal and ethical obligations. They also have day-to-day responsibility for implementation, monitoring effectiveness, and interpretation. Management at all levels must ensure employees understand this policy and receive adequate training.

13. Bribery Act 2010 – Implementation Review Processes

CUKG maintains effective procedures aligned with the Bribery Act 2010:

- Proportionate procedures
- Top-level commitment
- Regular documented risk assessments
- Due diligence procedures
- Communication and training
- Monitoring, review, and continuous improvement

14. Approval and Review

This policy is endorsed by senior management and will be reviewed regularly to ensure it remains effective, relevant, and aligned with company values and legal obligations.

Signed for and on behalf of Circle UK Group Ltd.



COO - Karol Konicz



CEO - Kyri Anastasi