

Fraud, Anti-Bribery, Corruption and Hospitality Policy

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Introduction

Fraud, bribery, and corruption are, unfortunately, a feature of corporate and public life in many countries across the world. It is widely accepted that fraud, bribery and corruption inhibit economic growth, damages businesses both financially and reputationally and may result in criminal or civil liability and penalties for organisations and individuals.

Maintel does not tolerate any form of fraud, bribery or corruption and is committed to operating responsibly and engaging with its stakeholders to manage the social, environmental, and ethical impact of its activities in the different markets in which it operates.

Maintel has a clear policy and supports our employees to make decisions in line with our stated position.

Purpose and Scope

The purpose of this policy is to set out the responsibilities within Maintel and its departments in observing and upholding its position on fraud, bribery, corruption, gifts, and hospitality.

This policy applies to all employees (permanent and temporary), agents, subsidiaries, intermediaries, and suppliers of the Group.

Our Policy

Honesty is one of the underpinning values of Maintel organisational culture. Maintel does not engage in fraud, bribery or any form of unethical inducement or payment including facilitation payments and 'kickbacks'. We do not make direct or indirect political contributions.

The Bribery Act 2010 came into force on 1st July 2011 and the penalties for being in breach of this act can be severe. Both a company and its directors can be subject to criminal penalties of unlimited fines or imprisonment of up to 10 years or both, and businesses that have been convicted of bribery or corruption could find themselves permanently debarred from tendering for public-sector contracts. Additionally, if any individual employee breaches the Act, they too can be personally subject to criminal proceedings and penalties including imprisonment. Our policy is:

- Fraud, bribery, or corruption will not be tolerated
- Maintel is committed to preventing fraud, bribery and corruption and has robust systems and processes in place to enable this
- All employees and people working on behalf of Maintel are required to act with honesty, integrity, and propriety at all times
- All reported or identified instances are taken seriously and investigated in a timely manner
- Any person/s committing fraud, bribery or corruption will be dealt with according to the Maintel disciplinary process which may ultimately result in immediate dismissal for gross misconduct and, where appropriate, prosecution

This policy is not meant to prohibit the following practices, provided they are customary within our market sector, are appropriate and are disclosed to your line manager:

- The giving of a ceremonial gift on a festival or at another special time
- Normal and appropriate corporate hospitality (see below).

What is Fraud?

Fraud is a broad term used to describe several activities including theft, embezzlement, false accounting, misappropriation, deception, and collusion. In general, a fraud involves deception to dishonestly make a personal gain and/or create a loss for another party.

The Fraud Act 2006 defines three classes of fraud:

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

In all three classes of fraud, the Fraud Act 2006 requires that for an offence to have occurred, the person must have acted dishonestly, and that they acted with the intent of making gain for themselves or anyone else, or inflicting loss (or risk of loss) on another.

What is Bribery?

Bribery is a financial or other advantage, offered as an inducement to another, to persuade them to carry out their functions improperly. Bribes can take many different forms and could be:

- A direct or indirect promise, offering or authorising anything of value
- An offer or receipt of any kickback, loan, fee, reward, or other advantage
- The giving of aid, donations or voting designed to exert improper influence

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- The giving of a ceremonial gift on a festival or at another special time
- Normal and appropriate corporate hospitality (see below).

What is Corruption?

Corruption is the misuse of power for personal gain.

Gifts and Corporate Hospitality

Gifts, such as cash, presents, charitable donations and hospitality such as meals, hotels, invitations to arts and sporting events, can be used as bribes. The intention and timing that accompanies any gift or hospitality is critical in determining how it is viewed.

Maintel recognises that reasonable and proportionate corporate hospitality is part of building normal business relationships but such will be bribes; when they are given or received with the intention of influencing business decisions.

What constitutes “reasonable”? – begin by asking yourself the following questions:

- What is the intent? Is it to build a relationship or is it something else?
- How would this look if these details were on the front of a newspaper?
- What if the situation were to be reversed? Would there be double standards?

If you find it difficult to answer any of these questions, then there may be a risk that the contemplated action could be unlawful.

Inevitably, decisions as to what is acceptable may not always be easy or apparent and if anyone is in any doubt as to whether a potential act constitutes bribery, the matter should be referred to the Head of Legal before proceeding.

Circumstances which are NEVER permissible include:

- A quid pro quo – where you are offered something for something else in return
- Gifts in the form of cash or cash equivalent vouchers
- Entertainment of a sexual or similarly inappropriate nature

Circumstances which are usually permissible include:

- Business to business commission in the normal course of events
- Modest/occasional meals with someone with whom we do business
- Occasional attendance at ordinary sports, theatre and other cultural events
- Gifts of nominal value, such as pens or small promotional items

Responsibilities

All employees, agents, subsidiaries, intermediaries, and suppliers are required to assess the risks involved with their activities and be diligent in avoiding any activities that might lead to, or suggest, a conflict of interest with the business of Maintel.

- Any hospitality offered valued at more than £100 per head or individual gift given valued at more than £100, must be approved by a Board Director
- All employees must declare in the Maintel Register any hospitality given valued at more than £100 or individual gift given valued at more than £100
- All hospitality and gifts received, valued at more than £100 must be declared in the Maintel Register

The register will be subject to regular audit at Board level.

The Maintel Register will be maintained by the Executive Assistant to the Chief Executive Officer; therefore, all details must be sent to antibribery@maintel.co.uk immediately on receipt/provision to enter into the Register.

Employees and employees' families should refuse to accept gifts or hospitality which could influence or appear to influence decisions they make on behalf of Maintel.

The acceptance and/or offer of small gifts such as chocolates and flowers, and/or casual hospitality such as business lunches, is acceptable within reasonable bounds, if it is a reasonable and proportionate expression of business courtesy.

The Chief Executive Officer has primary responsibility for implementing this policy.

The Operations Board will establish appropriate responsibilities and ensure this policy is adhered to in their business unit.

If any instance of non-compliance with the stated Maintel policy is identified, Maintel will take immediate remedial steps including disciplinary action which may lead to dismissal.

The prevention, detection and reporting of bribery or corruption is the responsibility of all employees across the whole company. It is your duty to report any suspicion of bribery, either within Maintel or in our business partners, suppliers, customers, or competitors, confidentially to HR.

No-one who, in good faith, raises a concern under this policy or asks for advice shall suffer retaliation, harassment, or any adverse employment consequence as a result. Maintel takes all claims of retaliation very seriously and any allegations of retaliation will be thoroughly investigated, and appropriate action will be taken. Any employee who is found to have retaliated against another, will be subject to Maintel disciplinary process.

Communications

This policy and relevant guidance will be communicated to all Maintel employees to ensure that they understand how to implement this policy in the scope of their employment.

This policy will be communicated to Maintel suppliers, contractors, business partners and wider stakeholder as necessary.

Raising concerns and seeking guidance

If you have knowledge of a potential, suspected or actual violation of this policy you are encouraged to raise concerns at the earliest possible stage, through your line manager or the HR department. Where a satisfactory resolution is not achieved, you should refer to the HR Director for further guidance.

If you are contacted by anyone investigating a reported incident under this policy, you must always provide truthful and accurate information and you must never alter or destroy documents or evidence, in order to avoid or hamper any investigation.

Monitoring and review

Successful implementation of this policy requires adoption at all levels across the organisation and adherence to this policy is a condition of employment. Failure to comply with any aspect of this policy may lead to disciplinary action, up to and including dismissal (corresponding to the gravity and seriousness of the offence) and where breaches of the law take place, may lead to criminal proceedings against the individual or individuals concerned.

The HR department will periodically review the implementation of this policy in respect of its suitability, adequacy and effectiveness and make improvements as appropriate.

A handwritten signature in black ink that reads "Joanne Ballard".

Joanne Ballard

ESG Strategy and Compliance Director

Maintel Europe Limited

Fraud, Bribery and Corruption response plan

The purpose of the Fraud, Bribery and Corruption response plan is to define responsibilities, key actions, and reporting lines in the event of a suspected fraud or other irregularity. The plan assists Maintel to:

- Assign responsibility for investigating and incident
- Keep relevant staff and the chair of the Audit and Risk Committee informed of the investigation and its outcome
- Prevent further loss and recover losses
- Establish and secure evidence necessary for criminal and/or disciplinary action
- Notify other bodies, where required, including the Police and HM Treasury
- Learn lessons from the incident and implement measures to prevent a recurrence

Identifying fraud, bribery, and corruption

This area of wrongdoing is very complex and not always easy to identify.

The examples below are intended to help everyone recognise instances of fraud, bribery, and corruption, and are not intended to be exhaustive lists:

Fraud examples:

- Deliberate personal gain/benefit as a result of misuse of Maintel funds
- Falsifying financial statements
- Embezzlement: taking money which one has been entrusted with on behalf of another party
- Illegal diversion of goods e.g. receiving goods/equipment and not recording its receipt
- Tax evasion, falsifying supplier invoices to affect the tax impact on the supplier
- Submitting false qualifications, professional registrations and/or references to obtain employment
- Failing to declare criminal convictions e.g. under the Rehabilitation of Offenders Act 1974
- Falsifying expense claims e.g. excessive expenses or expenses which are not reflective of actual activities or were never wholly incurred
- Falsely claiming to be off sick
- Falsifying time records and claiming for hours not worked (e.g. overtime)
- Completing private work during Maintel contracted work time
- Falsifying records to steal Maintel property
- Corporate identity fraud, e.g. using Maintel logo or letterhead for personal reasons and/or to imply the organisation has sanctioned the content of the document; or that the document is sent for and on behalf of Maintel

Bribery Examples

- Alteration of documents, outcomes, or awards in return for an inducement
- Alteration, including destruction, of any documentation or records in return for an inducement
- Accepting gifts and/or hospitality from current or potential suppliers of goods/services during procurement exercises.
 - This could be an attempt to influence Maintel actions during the process and should be refused
- Accepting excessive levels of gifts or hospitality knowing that it is intended to influence the outcome of a decision or other outcome

What to do if you suspect fraud, bribery, or corruption

If a member of staff discovers or has suspicions that fraud or corruption is occurring within or against Maintel, the below provides guidance on what to do.

DO:

- Report your suspicions promptly
 - Any suspicion of fraud or other irregularity must be reported in the first instance - and as a matter of urgency to your Line Manager, HR or CFO
 - If you have concerns about making a report, then please contact HR using the Whistleblowing policy
- Record information
 - Make a note of all relevant details, such as the nature of your concern, the names of parties you believe to be involved, details of any telephone or other conversations with names dates and times and any witnesses
 - Notes do not need to be overly formal but should be timed and dated
 - Note: The longer you delay writing up your notes of events, the greater the chances of recollections becoming distorted, and the investigation being hindered
- Retain evidence
 - The quality of evidence during an investigation is crucial and the more direct and tangible the evidence, the better the chances of an effective investigation

DON'T:

- Don't be afraid to raise concerns
 - You will not suffer discrimination or victimisation because of following these procedures
 - Please see the Whistleblowing policy for additional information
- Don't convey your concerns to anyone other than authorised persons
 - There may be a perfectly reasonable explanation for the events that give rise to your suspicion. Spreading unsubstantiated concerns may harm innocent persons
- Don't approach the person you suspect or try to investigate the matter yourself
 - There are special rules relating to the gathering of evidence and any attempt to gather evidence by persons who are unfamiliar with these rules, may affect the chain of evidence

What happens once you have made a report?

Upon notification and initial review of a concern, and wherever possible, within 24 hours, HR or CFO shall inform the CEO and ESG Strategy and Compliance Director and initiate preliminary investigations, to verify the allegations and provide recommendations.

The investigation by the ESG Strategy and Compliance Director, with the assistance of other departments, not limited to IT, Legal and HR department includes:

- Raising an audit ticket within Autotask

- clarifying and documenting the nature and circumstances surrounding the suspect activity
- securing the evidence in a legally admissible form
- ensuring the threat of further or continued fraud or corruption and any associated losses are removed
- deciding whether a formal investigation is appropriate
- advising the CFO, CEO and the Chair of the Audit and Risk Assurance Committee throughout the investigation
- advising the police where there is initial evidence of wrongdoing
- following the advice of the police and providing the necessary support and information, if they accept the allegation for investigation
- if the police decide not to take further action, then Maintel will consider taking the necessary actions based upon the report recommendations, for example disciplinary action in accordance with Maintel Disciplinary Policy

Securing evidence

Following a report from an employee or other source about suspicious activity, the ESG Strategy and Compliance Director will take immediate steps to secure any available evidence, which is considered to substantiate the alleged fraud or corruption.

A restricted folder will be set up to preserve evidence for any potential legal proceedings.

Dealing with employees under suspicion

It is important to ensure that any employee(s) under suspicion of committing fraud, bribery or corruption are treated fairly.

Any action taken to suspend or dismiss an employee in this situation, will only be taken in conjunction with HR and following the Maintel Disciplinary policy.

If the decision is made to allow the employee(s) under suspicion to remain in the workplace, additional pre-authorised checks may be necessary, for example including (but not limited to), a search of the work area, filing cabinets and computer files.

Interviewing employees under suspicion

If the police have decided to pursue an investigation, they must be involved at an early stage in accordance with this policy and they will make any decisions regarding interviews. Otherwise, the decision to interview any employee(s) under suspicion of committing fraud, bribery or corruption is to be made by HR.

All action will be undertaken in accordance with the Disciplinary Policy.

Recovery of assets

Maintel will seek to recover all assets lost or misappropriated because of fraud, theft or corruption.

The process of recovery will depend upon the nature and circumstances surrounding the loss, and whether the fraud results in criminal charges.

Once the size and extent of the loss has been confirmed, action will be taken to trace and freeze the lost assets, where possible, so that the recovery process can be commenced.

The recovery process may take several forms:

- frauds committed by third parties
 - repayment by an agreed arrangement, directly to Maintel
- frauds committed by employees
 - repayment by an agreed arrangement, either directly or through payroll deductions.

Recovery arrangements agreed with third parties will be handled by the Maintel Legal department.

Communications

All internal and external communications about any event covered by this policy being investigated internally will be handled in accordance with the Communications Policy.

Given the sensitivity surrounding such events and the need to ensure consistency in the release of any information, the Operations Board will deal directly with the media if necessary, taking advice from the Maintel legal department (and the police where they are involved), as to what information can be released, and in what form.

Applying the lessons learnt

Maintel is committed to ensuring that the threat of fraud and corruption is properly managed through the implementation and application of sound systems of internal control and supporting employee management processes.

If fraud or corruption is discovered, Maintel will take steps to ensure the lessons learnt from the event are used to improve systems and processes and prevent recurrence. This may require:

- changes to the existing systems of internal control, for example, separation of duties or additional checks
- changing attitudes to, and understanding the risks of, fraud and corruption, for example, by training
- making use of the deterrence factor (of being caught/severity of the consequences)
- making it too difficult to commit fraud or corrupt acts.

In addition, the dissemination of the lessons learnt from a particular fraud event will provide a valuable learning opportunity for Maintel as a whole.

Reporting losses

All losses resulting from fraud/thefts will be reported to the relevant regulatory authorities.

Reporting your concerns

If you have any concerns about fraud, bribery, or corruption. please contact either your line manager and/or HR.

Document Information

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Process Owner	Chief People Officer
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Associated Records	IMS Portal

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Change Record

Version control within SharePoint 365

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