

Anti-Bribery and Corruption Policy

1. Policy Statement

This policy sets out the Company's general arrangements with regards to Anti-Bribery and Corruption.

The policy does not form any part of an employee's contract of employment, however, strict adherence to this policy is essential in order to comply with statutory obligations and Company policy.

2. Scope

This policy applies to all employees and workers engaged by the Company and all third parties engaged by and representing or acting on behalf of the Company in whatever capacity.

3. Definitions

The definitions in this paragraph apply to this policy.

- the ABC Policy and Procedure - the Anti-Bribery and Corruption Policy and Procedure.

4. Our commitment to ethical business

The Company has a Code of Conduct (BP01) (the 'Code') which underpins the behaviours of everyone engaged by the Company when conducting business on its behalf.

It is a statement of how we maintain good corporate citizenship in relation to all those who have an interest in the reputation of the Company. It reinforces our values and enables us to:

- Build and maintain a first class reputation;
- Build and maintain first class business relationships.

Our ethical approach affects all areas of our business. This Anti-Bribery and Corruption Policy and Procedure ("the ABC Policy and Procedure") expands upon the principles outlined in the Code and represents a commitment to doing what is right.

When working for the Company, you are agreeing and obliged to:

- uphold this commitment;
- ensure you understand the requirements of the ABC Policy and Procedure and the standards, instructions and processes; and
- always follow them.

5. The Bribery Act 2010

The law behind the ABC Policy is the Bribery Act 2010. The Act imposes the following four offences for bribery:

- Offering, promising or giving a bribe (active bribery);
- Requesting, agreeing to receive or accepting a bribe (passive bribery);
- Bribery of a foreign public official to obtain or retain business; and
- Failing to prevent bribery on behalf of a commercial organisation.

6. Our policy statement on bribery and corruption

The Company insists on honesty, integrity and fairness in all aspects of its business and expects the highest standards of professionalism and ethical conduct to be maintained in all its activities. The Company expects the same in its relationships with all those with whom it does business.

Pursuant to this, the Company will not engage in bribery¹ or corruption² in any form and has a zero tolerance approach to breach whether it involves private individuals or public officials.

Application

The Company's ABC Policy and Procedure is based on internationally accepted best practice guidelines³. It applies in all jurisdictions where we do business - irrespective of any applicable

¹ The receiving / offering / giving of a financial or other advantage, in order to induce a person to give improper assistance in breach of their duty, or to otherwise influence someone with the underlying purpose of obtaining / retaining business, or an advantage in the course of business.

"Bribery" for this purpose includes so-called "facilitation" or "grease" payments, defined as non-discretionary payments made to government or public officials to speed up routine administrative processes, even if such payments are nominal in amount.

² Definition: The misuse of entrusted power / breach of duty for personal gain.

³ Including the OECD guidelines for multinational enterprises, The International Chamber of Commerce rules of conduct to combat extortion and bribery, The World Economic Forum principles for countering bribery

local or international legal or regulatory obligations. Notwithstanding this, the Company is committed to comply with all anti-bribery and corruption legislation and regulation applicable to its businesses and people.

The policy specifically applies to:

- Dignity plc;
- All its trading locations, trading names and subsidiaries;
- Our people, namely everyone engaged within the Company (including officers, employees, workers and consultants); and
- All third parties engaged by and representing or acting on behalf of the Company in whatever capacity (including agents, intermediaries and business partners).

This means that anyone working for, or on behalf of the Company must never solicit, accept, agree to receive, promise, offer or give a bribe, facilitation payment, kickback or other improper payment.

7. Why does this matter to you?

Most countries have laws that prohibit corruption. In addition, an increasing number of countries are adopting laws to prohibit bribery even when it is committed outside their own borders – e.g. bribes paid to a foreign government official.

It is important that you understand how bribery and corruption might be committed; acts or allegations of bribery and or breach of anti-bribery or anti-corruption laws could do incalculable damage to our reputation.

The ABC Policy and Procedure of the Company is designed to help you understand your obligations and comply with the law. If you fail to follow the ABC Policy and Procedure you put yourself, your colleagues and the Company at risk, and your act or omission may amount to gross misconduct.

Anyone who is found to be giving or receiving bribes or any other act of corruption, or otherwise breaching the ABC Policy and Procedure, will be subject to disciplinary action which may ultimately lead to dismissal or contract termination.

In addition, by breaching the ABC Policy and Procedure or any of the applicable laws you could be committing a serious offence which may result in a large fine for the Company and imprisonment for you and anyone else involved.

Compliance may also be concern to many of our Clients who would expect the Company to comply with accepted standards of behaviour.

The Company ABC Policy and Procedure contains general advice on good ethical and business practice supported by more detailed sections dealing with identified areas of high risk business activity.

Each section is structured as follows:

- **Principles** - are the underlying issues and concepts which underpin activity and must be considered when evaluating your conduct, irrespective of the specific issues highlighted elsewhere in the ABC Policy and Procedure;
- **Rules** - are mandatory obligations and set out what you can and cannot do. Failure to apply the rules is automatically a breach of the ABC Policy and Procedure;
- **Guidance** - is given to help you interpret the principles and rules and apply them effectively and is not mandatory. However, it will be considered and is persuasive when evaluating your conduct.

8. Roles and responsibilities

Everyone is personally responsible for:

- their ethical and professional conduct generally and for compliance with the ABC Policy and Procedure;
- obtaining advice and guidance where necessary; and
- reporting all breaches of the ABC Policy and Procedure, and / or any ethical or professional misconduct whether committed personally or by others. This can be done directly by the individual or via Expolink. Please refer to the Whistle-blowing Policy (BP41) for further information.

Managers are personally responsible for:

- monitoring compliance in respect to all business matters they are managing or supervising; and
- monitoring compliance by everyone involved in matters they are managing or supervising - this includes third party agents, suppliers and contractors engaged by or working on behalf of the Company.

In addition to the above, those in management or leadership roles must lead by example:

- showing commitment to compliance;
- remaining alert to bribery and corruption risk; and
- promoting awareness and compliance within the Company and amongst those they manage or supervise.

9. Good Practice

Principle

The Company is committed to international standards of good practice in combating bribery and corruption.

This means that we will take appropriate steps to ensure that:

1. We do not, directly or indirectly, solicit, accept, agree to receive, promise, offer or give a bribe, facilitation payment, kickback or other improper payment or advantage (including gifts and hospitality) in order to obtain or retain business, or any other improper business advantage. These terms are defined in more detail later in this document;
2. We do not offer, nor give in to demands, to make illicit or illegal payments to public officials, or the employees of business partners;
3. We engage and remunerate agents and other third parties only for legitimate services that cannot reasonably be provided by our own people;
4. All new business relationships are vetted. These terms are defined in more detail later in this document;
5. We promote employee awareness of, and compliance with, Company policies against bribery and corruption through appropriate dissemination of policies, training programmes and disciplinary procedures;
6. We adopt management control systems that discourage bribery and corruption, and adopt financial and tax accounting and auditing practices that prevent the establishment of “off the books” or secret accounts or the creation of documents which do not properly and fairly record the transactions to which they relate;
7. We do not make contributions to candidates for public office or to political parties or to other political organisations;
8. We raise awareness of the global fight against bribery and corruption amongst our business partners.

Rules

Do not engage in any activity which would breach the principles of good practice, the ABC Practice and Procedure or any anti-bribery and anti-corruption laws.

Guidance

Make sure you know how to spot bribery and corruption risks. Familiarise yourself with the ABC Policy and Procedure. In addition, these are some of the common indicators of corruption, which you should note, but the list is by no means exhaustive:

- Abnormal cash payments;
- Pressure exerted for payments to be made urgently or ahead of schedule;
- Payments being made through a third party country, i.e. goods or services supplied to country A but payment is being made, usually to shell Company in country B;
- Abnormally high commission percentage being paid to a particular agency. This may be split into two accounts for the same agent often in different jurisdictions;
- Private meetings with public contractors or Companies hoping to tender for contracts;
- Lavish gifts being given or received;
- An individual never takes time off even if ill, or holidays, or insists on dealing with specific contractors himself / herself;
- Making unexpected or illogical decisions accepting projects or contracts;
- Unusually smooth process of cases where individual does not have the expected level of knowledge or expertise;
- Abusing the decision process or delegated powers in specific cases;
- Agreeing contracts not favourable to the organisation either with terms or time period;
- An unexplained preference for certain contractors during tendering period;
- Avoidance of independent checks on tendering or contracting processes;
- Raising barriers around specific roles or departments which are key in the tendering / contracting process;

- Bypassing normal tendering / contractor's procedure;
- Invoices being agreed in excess of contract without reasonable cause;
- Missing documents or records regarding meetings or decisions;
- Company procedures or guidelines not being followed;
- The payment of or making funds available for, unusual high-value expenses (e.g. school fees) on behalf of others.

DO	DON'T
<ul style="list-style-type: none"> ❑ Remain alert to the risks of bribery and corruption ❑ Seek further guidance immediately if you have any queries or concerns related to any of the activities addressed in this document. (Refer to "What to do if you have a query or concern".) ❑ Seek further guidance immediately if you are being asked to do something which makes you uncomfortable, or which you suspect may be illegal. (Refer to "What to do if you have a query or concern".) 	<ul style="list-style-type: none"> ❑ Engage in any activity or transaction which would lead to a breach of good practice, the ABC Policy and Procedure or any applicable law. ❑ Be persuaded by others to do something which you suspect might be illegal. ❑ Ever attempt to induce anyone else to do something illegal, even if "everyone else is doing it". ❑ Ignore or fail to report any concerns you have about improper conduct or corruption activity or otherwise "look the other way".

10. Bribes and facilitation payments

Principle

Those employed or engaged by the Company must never solicit, accept, agree to receive, promise, offer or give a bribe, facilitation payment, kickback or other improper payment for any reason or in any form.

The Company has a clear position on bribery and corruption; the direct or indirect offer or promise to make a payment or transfer of anything of value, and the soliciting or acceptance of bribes in any form by or on behalf of the Company to obtain or retain business or a commercial advantage is unacceptable and forbidden.

Rules

- The Company does not solicit, accept, agree to receive, promise, offer or give bribes. This prohibition applies:
 - to transactions with foreign or domestic government officials or employees (refer to "Working with governments"), or with any private company or person, whether in the conduct of domestic or international business;
 - whether the payment is made or received directly or through a third party such as an agent, representative, contractor, joint venture partner, client, supplier or family member.
- The concealment of payments in charitable and educational donations is prohibited. Legitimate donations are permitted subject to ensuring that:
 - the donation is not dependent on, nor made in order to win, a business deal or gain any other commercial advantage; and
 - the donation fits with the corporate responsibility strategy of the Company.

Guidance

- No distinction is made between bribes and so-called 'facilitation' payments, which are also prohibited. A facilitation payment is a small payment to a low-level public official, which is not officially required, to enable or speed up a process which it is the official's job to arrange (e.g. a work permit). We also seek to ensure that our agents, contractors and suppliers do not make facilitation payments on our behalf (Refer to "Working with third parties");
- A bribe includes "kickbacks" which are also prohibited. A kickback is a form of bribery in which a percentage of the revenues from a contract or other financial award is illicitly returned to the person awarding that contract or benefit;
- A bribe includes a benefit given or received in any form, which may include:
 - cash;
 - favours;
 - unfair advantages for family or friends in respect of training or employment opportunities (secondments, work experience, trainee positions, internships or permanent positions),
 - the provision of services;
 - gifts, hospitality or entertainment.
- Bribes may take the form of charitable contributions or educational sponsorships;
- When making charitable or educational donations:
 - donations must be given to a charitable organisation and not to an individual, or to an educational establishment on behalf of a particular student not directly to the student concerned;
 - charitable contributions are only permitted to registered charities;
 - background checks and due diligence must be undertaken on the charity itself and on its managers and representatives; and
 - the recipient of the money and the purpose for which it is to be applied must be known.

DO	DON'T
<ul style="list-style-type: none"> ❑ Ensure you understand your obligations under the ABC Policy and Procedure and operate at all times ethically and within the law; if uncertain seek advice (refer to "What to do if you have a query or concern"). ❑ Use caution when offering, giving or receiving gifts or entertainment (Refer to "Gifts and Hospitality"). ❑ Consider the legal, professional, or ethical codes which apply to the parties you are dealing. ❑ Seek advice if you are unsure about giving or receiving a gift or anything of value (Refer to "What to do if you have a query or concern"). ❑ Ensure that any third party engaged on behalf of the Company understands the policy on bribes and facilitation payments and agrees to comply with it. ❑ Report any concerns you have about improper conduct or corruption activity immediately. (Refer to "What to do if you have a query or concern".) 	<ul style="list-style-type: none"> ❑ Solicit, accept, agree to receive, promise, offer or give bribes or kickbacks, or make facilitation payments. ❑ Use agents or other third parties to solicit, accept, agree to receive, promise, offer or give bribes or kickbacks, or make facilitation payments indirectly on behalf of the Company. ❑ Use other forms of giving or receiving as a substitute for a "bribe", political or charitable donations, gifts or hospitality for example. ❑ Ever attempt to induce anyone else to do something illegal. ❑ Ignore or fail to report any concerns you have about improper conduct or corruption activity or otherwise "look the other way".

11. Working with local authorities or governments

Principle

Whenever the Company conducts business or otherwise engages with national or local governments, government agencies, officials and public international agencies, our employees and anyone engaged by or on behalf of the Company must apply the highest ethical standards.

The Company has a clear position on working with governments which requires full compliance with all applicable laws and regulations; this includes certain special requirements associated with government transactions.

Rules

- It is prohibited to make illicit or secret payments or transfers of any value to government officials;
- It is prohibited to make any illicit payments or transfers of items of value through intermediaries, or to a third party, while knowing that all or a portion of the payment will go directly or indirectly to a government official;
- No-one acting on behalf of the Company should attempt to or exert improper influence on government officials;
- If asked to provide information in connection with a government or regulatory agency enquiry, you must ensure that all information provided is truthful and accurate and that the Company's legitimate interests are protected.

Guidance

- You should take extra care when dealing with government officials. Most countries in the world have made it an offence to bribe their own public officials; many have also made it an offence to bribe a foreign public official;
- A "government official" for this purpose is:
 - an officer or employee of a government (e.g. civil servants, local government and the armed forces);
 - an officer or employee of a "public international organisation" or any person acting in an official capacity for or on behalf of such public international organisation;
 - an employee of a Company or other business entity in which a governmental body has an ownership interest and / or over which such governmental body may, directly or indirectly, exercise a dominant influence (e.g. state-owned commercial enterprises);
 - a political party or a member of a political party or a candidate for political office; and
 - any person known or suspected to be a close family member or associate of any of the above, or Companies who are controlled by close family members or associates of any of the above.

If asked to assist with a government or regulatory agency enquiry or investigation, you must always seek advice before responding. (Refer to "What to do if you have a query or concern".)

DO	DON'T
<ul style="list-style-type: none"> ❑ Ensure you understand and abide by applicable laws and regulations relating to work with governments, particularly special requirements associated with government contracts and transactions. 	<ul style="list-style-type: none"> ❑ Deviate from contractual requirements without written approval from both sides. ❑ Use agents or other third parties to do anything indirectly on behalf of

<ul style="list-style-type: none"> ❑ Ensure you consider and comply with the ABC Policy and Procedure when working with government, in particular the bribery and facilitation payments rules. ❑ Ensure that any third party engaged on behalf of the Company understands the policy on working with government officials and agree to comply with it. ❑ Be truthful and accurate when dealing with government officials and agencies. ❑ Seek advice if you are unsure about what to do when working with government officials. (Refer to "What to do if you have a query or concern".) ❑ Report any concerns you have about improper conduct or corruption activity immediately. (Refer to "What to do if you have a query or concern".) ❑ Cooperate courteously with officials conducting government or regulatory enquiries or investigations. 	<p>the Company which you would not be permitted to do yourself.</p> <ul style="list-style-type: none"> ❑ Attempt to induce a local or national government official to do something illegal. ❑ Ignore or fail to report any concerns you have about improper conduct or corruption activity or otherwise "look the other way". ❑ Mislead any government or regulatory official. ❑ Attempt to obstruct in any manner an authorised government official in the proper conduct of their duties or attempt to hinder another person from providing accurate information ❑ Conceal, alter or destroy documents, information or records which are the subject to an official investigation.
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12. Gifts and hospitality

Principle

The acceptance or giving of gifts and hospitality from business partners or potential business partners is acceptable as long as it is reasonable and proportionate. This principle must be born in mind by all employees when offering or accepting gifts or hospitality.

The Company has a clear position which forbids the solicitation of gifts and hospitality and ensures that the circumstances in which gifts and hospitality are offered, promised, given or accepted are restricted to those which are appropriate and compliant with applicable law and regulation.

Rules

Prohibited gifts and hospitality

- Solicitation of gifts or hospitality is strictly prohibited;

- Giving or accepting cash gifts is strictly prohibited.

Procedure and approval

The acceptance or giving of gifts and hospitality does not require prior approval. However, any employees who accepts or receives gifts or hospitality must consider whether it is reasonable and appropriate given the circumstances. If in doubt, you should consult your line manager for advice and guidance. As a general rule transparency is considered best practice.

Guidance

- The acceptance or offer of gifts and hospitality can be a legitimate contribution to good business relationships but compliance with the Company's gifts and hospitality policy and the spirit of that policy must be considered at all times;
- If you have any doubt about the propriety of accepting a gift or hospitality (including entertainment) from a business partner, you must refuse;
- You need to exercise especial caution when providing gifts or hospitality to business partners or prospective business partners, or to representatives of the same particularly where these individuals have discretion over the allocation of work.

DO	DON'T
<ul style="list-style-type: none"> ❑ Make gifts or offer hospitality only in compliance with this policy and applicable laws and regulations. ❑ Take into consideration the policy of the recipient's organisation. ❑ Where appropriate, communicate details of the Company policy on gifts and hospitality at the beginning of every new business relationship. ❑ Be aware of the potential conflicts of interest if you accept gifts or hospitality. ❑ Seek advice if you are unsure about the giving or receiving of gifts or hospitality. (Refer to "What to do if you have a query or concern".) 	<p>Give or accept the following:</p> <ul style="list-style-type: none"> ❑ Gifts or hospitality which you know or suspect to be illegal; ❑ Gifts or hospitality that seem excessive in value; ❑ Cash or cash equivalents; ❑ Personal services, provided personally, rather than in a business context, unless such services are pursuant to a proper arms length business transaction; ❑ Loans; ❑ Travel and / or accommodation costs for family members;

<ul style="list-style-type: none"> ❑ Report any concerns you have about improper conduct or corruption activity immediately. (Refer to "What to do if you have a query or concern".) 	<ul style="list-style-type: none"> ❑ Events or meals where the business partner is not present; ❑ Ignore or fail to report any concerns you have about improper conduct or corruption activity or otherwise "look the other way".
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13. Political donations

Principle

The Company will make no political contributions, whether in cash or in kind, anywhere in the world.

The Company has a clear position which forbids the use of its funds or resources to contribute to any political activity; this includes to political parties or their representatives, political campaigns, political candidates, or any of their affiliated organisations.

Rules

- Political donations made on behalf of the Company, or from its resources, are prohibited;
- The Company recognises the rights of its employees and others engaged by or on behalf of the Company to participate as individuals in the political process and make political donations. This is permitted, subject to making it entirely clear that you do not represent the Company in doing so, and that your views and actions are your own;
- You should not agree to make any personal political donation when negotiating contracts or conducting business on behalf of the Company which could be influenced by the donation. Consideration must be given to whether such a payment could constitute a bribe. (Refer to "Bribes and facilitation payments".)

Guidance

- Bribes can be concealed in the form of political donations;
- Individuals who are politically active or make donations in their individual capacity must:
 - ensure that any contributions of money or services are made in accordance with applicable law;
 - not use Company time or property or equipment to carry out or support their political activity;
 - consider potential conflicts of interest in their professional capacity from personal political affiliations; and
 - engage in the political process in their own time and using their own resources.

DO	DON'T
<ul style="list-style-type: none"> ❑ Make clear that you are acting on your own account, not on behalf of the Company, when engaged in political activity. ❑ Keep in mind the Company's reputation and how the public or media would perceive your actions. ❑ Remain alert when engaging with government Clients / customers and officials. ❑ Report any concerns you have about improper conduct or corruption activity immediately. (Refer to "What to do if you have a query or concern".) 	<ul style="list-style-type: none"> ❑ Make any political donations on behalf of the Company. ❑ Use your position to influence any other person (inside or outside of the Company) to make political contributions on behalf of the Company. ❑ Use or allow to be used any Company assets or resources for political purposes. ❑ Ignore or fail to report any concerns you have about improper conduct or corruption activity or otherwise "look the other way".

14. Working with third parties

Principle

The Company expects third parties to comply with the ABC Policy and Procedure when acting on behalf of or otherwise representing the Company.

The Company has a clear position which forbids the use of third parties, agents or business partners to undertaken activity on its behalf which is prohibited to all employees under the ABC Policy and Procedure.

Rules

- All third parties, agents and business partners must comply with the ABC Policy and Procedure when they do business with us and if they do business with a third party on our behalf;
- The engagement with, or instructions to, third parties which breach the ABC Policy and Procedure are strictly forbidden. Engaging with a third party with the express purpose of evading compliance or any other illicit purpose would amount to gross misconduct or a breach of contract;

- Due diligence must be undertaken on all third parties, agents and business partners with a view to assessing the corruption risk before engaging with them. Where a risk is identified, you must seek advice before proceeding with the engagement. (Refer to "What to do if you have a query or concern".);
- The ABC Policy and Procedure must be brought to the attention of the third party who must commit to comply with it before starting work for or representing the Company. Third parties who are unable or unwilling to comply must not be engaged;
- Third parties should be supervised and monitored for compliance with Company policies, and where breaches are identified immediate remedial action must be taken;
- No payments should be made through or to a third party (or any other intermediary) if you know or suspect that all or part of the payment will be used for a purpose which breaches the ABC Policy and Procedure.

Guidance

- You should exercise caution when dealing with third parties such as agents, consultants and other intermediaries, especially when they are helping you market or promote the Company's business, or engaging with governments or government officials;
- When undertaking due diligence on third parties you must establish whether the potential business partner:
 - has any record or a reputation for corruption (even though they may not have been convicted);
 - is being investigated or prosecuted for any corruption related offence, or has been convicted / sanctioned; or
 - (in the case of lawyers or other professionals) is disbarred from practice.
- Compliance with the ABC Policy and Procedure should be made a condition of the contract of engagement with the third party;
- The following principles must be applied when engaging a third party on behalf of the Company:
 - payments must be reasonable and rationally reflect the value of the services to be provided by the third party;
 - the third party should have a proven track record in the business discipline and geographical location concerned;
 - the third party should not be referred by government officials or have any known political affiliations;
 - the services to be rendered by the third party must be legitimate and the nature of the services as well as the price must be described in a written contract containing undertakings from the third party that they will not engage in corrupt activity; and
 - payments should not be made offshore unless there are genuine and legitimate business reasons for doing so.

DO	DON'T
<input type="checkbox"/> Engage third parties in good faith and with awareness of the associated risks.	<input type="checkbox"/> Use agents or other third parties to do anything indirectly on behalf of

<ul style="list-style-type: none"> ❑ Undertake due diligence and a corruption risk assessment prior to engaging a third party on behalf of the Company. ❑ Manage the activities of third party relationships to ensure compliance with the ABC Policy and Procedure and other applicable legal and regulatory obligations. ❑ Report any concerns you have about improper conduct or corruption activity immediately. (Refer to "What to do if you have a query or concern".) 	<p>the Company which you would not be permitted to do yourself.</p> <ul style="list-style-type: none"> ❑ Allow third parties to put the Company in high risk situations (e.g. in dealings with government officials) without proper supervision. ❑ Ignore or fail to report any concerns you have about improper conduct or corruption activity or otherwise "look the other way".
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15. What to do if you have a query or concern

It is important that you understand the provision of the ABC Policy and Procedure. Breaches of these provisions, or of any laws or regulations governing our operations may have severe consequences for the individuals concerned and also for the Company.

If you wish to discuss any queries in relation to the ABC Policy and Procedure, the applicable law or regulations, please call the **Company Secretary's Office on 0121-272-6615**. You can also seek guidance from the Whistle-blowing Policy (BP41) available on the intranet.

If you believe that the ABC Policy and Procedure has been, or is being breached, you have an obligation to report your concerns to someone who can deal with the situation. You must not ignore your concerns.

You can do this by calling **Expolink on 0800-374199** (you can report your concerns anonymously via this route if you wish) or by calling the **Company Secretary's Office on 0121-272-6615**.

Alternatively you can send an email to company.secretary@dignityuk.co.uk

Your concerns will be taken seriously and investigated quickly. If you wish, your anonymity will be protected. You can be absolutely sure that retaliation of any kind directed against anyone who reports an issue concerning the ABC Policy and Procedure will not be tolerated. We will protect anyone who makes a report against retaliation.

Anyone who files a report with the intention of spreading falsehoods or to threaten or damage any employee's reputation, will also be subject to disciplinary action.

If a breach of the relevant laws or policies is proven, appropriate action will be taken.

A failure to follow the ABC Policy and Procedure that involves a criminal act could result in prosecution after referral to the appropriate authorities.

Employees who violate the ABC Policy and Procedure or any laws or regulations may also be subject to internal disciplinary action, including and up to termination of employment.

16. Glossary of terms

Agent	A representative who normally has authority to make commitments on behalf of the principal represented. The terms "representative," "consultant" or "intermediary" are also often used.
Bribery	The soliciting / receiving / offering / promising / giving of a financial or other advantage, in order to induce a person to give improper assistance in breach of their duty, or to otherwise influence someone with the underlying purpose of obtaining / retaining business, or an advantage in the course of business.
Business partner	Any customer or supplier of business to the Company, or anyone engaged by the Company to do business on its behalf.
Business Relationship	Ongoing trading or collaborative links with a Business Partner
Corruption	The misuse of entrusted power / breach of duty for personal gain.
Due diligence	An investigation of a Company or person prior to signing of a contract in order to evaluate what level of risk is involved in doing business with that Company or person.
Facilitation payments	Small bribes, also known as "grease payments" - non-discretionary payments made to government or public officials to speed up routine administrative processes.
Parties to whom this policy applies	This policy applies to the Company, all its operating subsidiaries, business locations and trading names and all persons engaged by the Company (including officers, employees, consultants); and all third parties engaged by and representing or acting on behalf of the Company in whatever capacity (including agents, consultants and business partners).
Gift	Money, goods, services or loans given ostensibly as a mark of friendship, or appreciation. A gift is usually given without expectation of consideration or value in return. A gift should have no role in the business process other than that of marking and enhancing relations or promoting the giver's enterprise by incorporating a logo or message on a promotional item such as a calendar.
Government official	Primarily an officer or employee of a government (e.g. civil servants, local government and the armed forces) but also includes: <ul style="list-style-type: none"> - an officer or employee of a "public international organisation" or any person acting in an official capacity for or on behalf of such public international organisation (e.g. the European Commission); - an employee of a Company or other business entity in which a governmental body has an ownership interest and / or over which such governmental body may, directly or indirectly, exercise a dominant influence (e.g. state owned commercial enterprises); - a political party or a member of a political party or a candidate for political office; and

	- any person known or suspected to be a close family member or associate of any of the above, or companies who are controlled by close family members or associates of any of the above.
Gross misconduct	For this purpose may include: serious or persistent offences; dishonesty; falsification of the Company records; failure to comply with relevant statutory or regulatory requirements; any action or conduct likely to bring the Company into disrepute; accepting a gift which could be construed as a bribe; and conviction for any serious criminal offence while an employee of the Company.
Hospitality	Includes entertaining, meals, receptions, tickets to entertainment, social or sporting events, participation in sporting events. Such activities are usually given or received to initiate or develop relationships between business people. The distinction between hospitality and gifts can blur, especially where the giver of the hospitality does not attend and act as host. Hospitality should not be given or received in order to exert improper influence in the award or retention of business.
Kickback	A form of bribery in which a percentage of the revenues from a contract or other financial award is illicitly returned to the person awarding that contract or benefit.
Management control systems	Processes, implemented by the Board of Directors of Dignity plc designed to provide reasonable assurance regarding the efficiency of operations, the reliability of financial reporting, and compliance with applicable laws and regulations.
Political donation	Any contribution, made in cash or in kind, to support a political cause. Contributions in kind can include gifts of property or services, advertising or promotional activities endorsing a political party, the purchase of tickets to fundraising events and contributions to research organisations with close associations with a political party.
Third parties	For this purpose, includes contract workers, business partners, joint ventures, consultants, agents, representatives, intermediaries, contractors and suppliers to the Company.
Vetted or Vetting	This is defined as making sufficient and appropriate checks on the business or organisation with which the Company has or intends to have business relationships. The purpose of these checks will be to ensure that the business organisation is what it has been represented to the Company.

17. Review

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This Policy and Procedure will be reviewed from time to time and amended or updated as appropriate.

12. Further assistance or help

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If you need support with this policy, please contact your Line Manager or HR Representative, you can also write to Human Resources Department at 4 King Edwards Court, Kings Edwards Square, Sutton Coldfield, B73 6AP.