



## MGRL-POL-0013

# Anti-corruption and Bribery Policy

It is our policy to conduct all of our business in an honest and ethical manner and in line with The Bribery Act 2010. We take a zero-tolerance approach to bribery and corruption and are committed to acting professionally, fairly and with integrity in all our business dealings and relationships.

### **Who must comply with the Bribery Act 2010 and this policy?**

The UK Bribery Act 2010 and this policy applies to all persons working for us or on our behalf in any capacity, including but not limited to; employees at all levels, directors, officers, agency workers, seconded workers, volunteers, interns, agents, contractors, external consultants, third-party representatives and business partners regardless of whether an individual is working in the UK or overseas. Anyone working on our behalf, or in our name, through outsourcing of services, processes or any business activity, will be required to act consistently with this policy when acting on our behalf.

Joint venture companies not under MGRL control and joint venture partners must adopt a similar policy and adequate procedures to prevent bribery.

### **What is bribery?**

Bribery means a financial or other inducement or reward for action which is illegal, unethical, a breach of trust or improper in any way. Bribes can take the form of money, gifts, loans, fees, hospitality, services, discounts, the award of a contract or any other advantage or benefit. They're given to someone with the intention of influencing them to act in a way that favours an individual or a company. MGRL does not tolerate any form of bribery in its business.

Bribery includes offering, promising, giving, accepting or seeking a bribe. All forms of bribery are strictly prohibited. If you are unsure about whether a particular act constitutes bribery, raise it with your Team Leader or the Managing Director.

Specifically, you must not:

- give or offer any payment, gift, hospitality or other benefit in the expectation that a business advantage will be received in return, or to reward any business received;
- accept any offer from a third party that you know or suspect is made with the expectation that we will provide a business advantage for them or anyone else;
- give or offer any payment (sometimes called a facilitation payment) to a government official in any country to facilitate or speed up a routine or necessary procedure;
- fail to prevent bribery in a commercial organisation (this means a company failing to have adequate procedures in place to prevent anyone associated with a company – employees, or anyone working on the company's behalf, such as a contractor or agent – committing offences against the UK Bribery Act).
- you must not threaten or retaliate against another person who has refused to offer or accept a bribe or who has raised concerns about possible bribery or corruption.

No-one employed by, or doing business on behalf of a company under MGRL control, should ever offer, make, ask for, or accept a payment, gift or favour in return for favourable treatment, or to gain a business advantage.

The consequences of committing offences prohibited by the UK Bribery Act include:

- unlimited fines for both the individual and MGRL
- imprisonment for up to ten years
- significant reputational damage to both the individual and MGRL.

### **Gifts and hospitality**

This policy does not prohibit the giving or accepting of reasonable and appropriate hospitality for legitimate purposes such as building relationships, maintaining our image or reputation, or marketing our products and services.

In the vast majority of cases, accepting or offering gifts and hospitality won't be bribery but there are certain red flags to look out for, which could indicate you're being offered a bribe. These red flags include:

- a gift or hospitality will not be appropriate if it is unduly lavish or extravagant or could be seen as an inducement or reward for any preferential treatment (for example, during contractual negotiations or a tender process).
- gifts and hospitality that are timed inappropriately (for example, to coincide with the renewal of a contract or award of a tender)
- if you think that the person making the offer is only doing it to try to influence you, or a decision you're responsible for making.

Gifts must be of an appropriate type and value depending on the circumstances and taking account of the reason for the gift. Gifts must not include cash or cash equivalent (such as vouchers), or be given in secret. Gifts must be given in our name, not your name. Promotional gifts of low value such as branded stationery may be given to or accepted from existing customers, suppliers and business partners.



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### **Facilitation Payments**

Facilitation payments (sometimes referred to as 'grease payments') are also a form of bribery and are illegal under the UK Bribery Act.

Facilitation payments are small amounts of cash or gifts intended to either speed up, or ensure a legitimate process happens. Examples of this might include being asked to pay an unofficial fee to speed up the process of obtaining a licence or permit, or a customs official in an airport asking you to pay a fee to obtain access to a certain country.

### **Charitable Contributions**

Charitable contributions are considered to be higher risk transactions when assessing bribery risk, as they can sometimes be used to 'cover-up' acts of bribery or may be perceived as improper. This is especially the case when working abroad as it might be difficult to check the legitimacy of charitable organisations.

MGRL does not make any contributions to any charities.

### **Political Donations**

MGRL occasionally meet representatives of political parties however we do not make any financial contributions to the parties, nor do we allow our employees to make any form of political donation or contribution on our behalf.

The same applies when working abroad. We might come into contact with political representatives, but we must never appear to support, or favour, any one party, or individual, over another.

### **Use of Third Parties**

Under the UK Bribery Act 2010, MGRL has an obligation to prevent bribery on its behalf by 'associated persons'. Associated persons include all staff, but also third parties who do work on our behalf, or represent us in a business transaction, such as suppliers, contractors, consultants, agents, or joint venture partners.

Preventative measures should always be proportionate to the level of risk the associated person poses – for instance, if they interact with government officials or operate abroad on behalf of MGRL, the risk is inherently higher. MGRL has processes and procedures in place to assess and mitigate the risk posed by its associated persons, which includes things like due diligence, contractual provisions and communications and training, and any form of procurement activity must follow MGRL-PRO-0022 Procurement, Supplier & Invoice Management Procedure.

However, before engaging a third party to do business on MGRL's behalf, we should all think about the bribery and corruption risks and keep an eye out for any red flags. Here are a few things you should consider:

- Will the third party perform services on behalf of MGRL, or be authorised to represent MGRL when dealing with other third parties, especially government officials? Will it be in a position to influence decisions or the conduct of other third parties for the benefit of MGRL?
- Does the third party have a known history of misconduct, especially bribery and fraud?
- Does it operate (on MGRL's behalf) in a geographic location perceived to have high corruption risks? – Transparency International's Corruption Perceptions Index can help with identification of this risk.
- Is the project for which you're engaging them particularly large or complex (e.g. involving many parties, phases or transactions), in a way that could potentially create an opportunity or incentive for bribery or fraud? Does it involve charitable contributions, lobbying or political sponsorship?
- Are there any other red flags present – such as unusually high commissions or expenses, frequent corporate hospitality, unusual payment methods, exceptional bypassing of bureaucratic hurdles, goods or services which seem disproportionately priced, involvement of third parties where there doesn't appear to be a clear reason for their contribution, procurement of goods or services where the purpose is unclear, or generally opaque behaviour?
- Are there any significant reputational risks for MGRL that the association with the third party could cause?

### **Assessing Bribery Risk**

Guidance produced by the Ministry of Justice says that procedures put in place by organisations to prevent bribery being committed on their behalf, should be informed by the following six principles:

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

MGRL conducts an anti-bribery appropriate measures assessment annually based on these six principles.



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### Record-keeping

All personnel must declare and keep a written record of all hospitality or gifts given or received. Each individual must also submit all expenses claims relating to hospitality, gifts or payments to third parties in accordance with our expenses policy and record the reason for expenditure.

All accounts, invoices, and other records relating to dealings with third parties including suppliers and customers should be prepared with strict accuracy and completeness. Accounts must not be kept "off-book" to facilitate or conceal improper payments.

### Breaches

Bribery is a criminal offence under the UK Bribery Act 2010 and MGRL will investigate any actual or suspected breach of this policy.

Any employee who breaches this policy will face disciplinary action, which could result in dismissal for gross misconduct. Any non-employee who breaches this policy may have their contract terminated with immediate effect. Additionally, breach of the legislation is likely to result in criminal proceedings and possible imprisonment for the convicted perpetrator.

### Monitoring and Review

All employees and contractors will undergo relevant anti-bribery and corruption training and Company induction which will incorporate anti-bribery procedures. Where new issues arise, or new legislation comes into force between training sessions/ inductions, employees and contractors will be informed by Company Bulletin's via the e-mail system and refresher training will be arranged.

All employees and contractors will on an annual basis confirm in writing, his / her compliance that they comply with all applicable laws, regulations, codes and sanctions relating to anti-bribery and anti-corruption including but not limited to the Bribery Act 2010. The employee and/or contractor shall provide such supporting evidence of compliance as MGRL may reasonably request.

### How to raise a concern

The prevention, detection and reporting of bribery is everyone's responsibility. If you are offered a bribe, or asked to make one, or if you suspect that any bribery, corruption or other breach of this policy has occurred or may occur:

1. Don't accept the bribe/decline the request.
2. Tell your Team Leader or Senior Manager that you think you may have been offered a bribe/an inappropriate request.
3. Record the incident with the Compliance & Competency Manager. Please remember to provide as much information as possible in your report.

MGRL supports anyone who raises concerns and does not tolerate retaliation against people who speak out. For more information, please read our Worksafe Procedure (Whistleblowing) – MGRL-PRO-0012.

Nobody will be penalised in any way for refusing to participate in, or for turning down a business opportunity, if they think there is a risk of bribery.

**Signed:** A.Tilson

**Date:** 22<sup>nd</sup> July 2022

Andrew Tilson  
Managing Director

| REVISION | DATE       | DETAIL  | AUTHOR         |
|----------|------------|---|----------------|
| V1       | 14/09/2021 | This policy supercedes Schedule 5 of the Staff Handbook to reference and align with all company policies. Reviewed and no changes required.   | F.Reilly       |
| V2       | 11/07/2022 | Refresh of wording, amend to company approach to dealing with charitable contributions, political donations, use of third parties monitoring and review and how to raise a concern. | R. Prendeville |

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