

Teleplan Forsberg

Anti-Corruption and Bribery Policy

Company Policy

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2 Anti-Corruption and Bribery Policy

It is our policy to conduct all of our 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 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.

The purpose of this policy is to:

- Protect the reputation of the Company
- Protect employees from accusations of impropriety
- Ensure that all clients and suppliers are dealt with on an equal basis
- Set out our responsibilities, and of those working for us, in observing and upholding our position on bribery and corruption
- Provide information and guidance to those working for us on how to recognise and deal with bribery and corruption issues

2.1 Consequences of Bribery

Anyone or any organisation found guilty of bribery under the Act may face fines and / or prison terms. In addition, high legal costs and adverse publicity are likely to result from any breach of the Act.

For employees of the Company, failure to comply with this Policy and / or with the Act may result in:

- disciplinary action which may include dismissal; and
- criminal penalties under the Act which may result in a fine and / or imprisonment for up to 10 years.

For the Company, any breach of this Policy by any employee or business associate may result in:

- the Company being deemed to be in breach of the Act;
- the Company being subject to fines; and
- the Company suffering negative publicity and further associated damage as a result of such breach.

If we are found to have taken part in corruption we could face an unlimited fine, be excluded from tendering for public contracts and face damage to our reputation. We therefore take our legal responsibilities very seriously.

In this policy, third party means any individual or organisation you come into contact with during the course of your work for us, and includes actual and potential clients, customers, suppliers, distributors, business contacts, agents, advisers, and government and public bodies, including their advisors, representatives and officials, politicians and political parties.

2.2 Who is covered by this Policy?

This policy applies to all individuals working at all levels and grades, including directors, senior managers, officers, employees (whether permanent, fixed-term or temporary), consultants, contractors, trainees, seconded staff, homeworkers, casual workers and agency staff, volunteers, interns, agents, sponsors, or any other person associated with us, or any of our subsidiaries or their employees, wherever located (collectively referred to as workers in this policy).

2.3 What is 'Bribery'?

A bribe is an inducement or reward offered, promised or provided in order to gain any commercial, contractual, regulatory or personal advantage.

Examples:

Offering a bribe

You offer a potential client tickets to a major sporting event, but only if they agree to do business with us.

This would be an offence as you are making the offer to gain a commercial and contractual advantage. We may also be found to have committed an offence because the offer has been made to obtain business for us. It may also be an offence for the potential client to accept your offer.

Receiving a bribe

A supplier gives your nephew a job, but makes it clear that in return they expect you to use your influence in our organisation to ensure we continue to do business with them.

It is an offence for a supplier to make such an offer. It would be an offence for you to accept the offer as you would be doing so to gain a personal advantage.

Bribing a foreign official

You arrange for the business to pay an additional payment to a foreign official to speed up an administrative process, such as clearing our goods through customs.

The offence of bribing a foreign public official has been committed as soon as

2.4 Hospitality and Gifts

Hospitality and Gifts remain a legitimate part of conducting business. Hospitality and Gifts can, when excessive, constitute a bribe and / or a conflict of interest. Care and due diligence should be exercised at all times when giving or receiving any form of gift or hospitality on behalf of the Company.

All employees are required to obtain approval before accepting any form of Gifts or Corporate Hospitality which is offered to them. Approval must be sought from their line

manager or, where the value of the Gift or Corporate Hospitality is likely to be over £50, from the Managing Director.

Employees are advised that, notwithstanding anything contained herein, where there is any doubt over the permissibility or propriety of accepting a gift or hospitality offer, they should decline that offer. Nothing should be accepted which would bring the Company into disrepute.

The following general principles apply:

- It complies with local law;
- It is given in our name, not in your name;
- Hospitality and Gifts may neither be given nor received as rewards, inducements or encouragement for preferential treatment or inappropriate or dishonest conduct.
- Neither gifts nor hospitality should be actively sought or encouraged from any party, nor should the impression be given that the award of business, customer, contract or similar will be in any way conditional on gifts or hospitality.
- Cash should be neither given nor received as a gift under any circumstances.
- Hospitality and Gifts to or from relevant parties should be generally avoided at the time of contracts being tendered or awarded.
- The value of all Hospitality and Gifts, whether given or received, should be proportionate to the matter to which they relate and should not be unusually high or generous when compared to prevailing practices in our industry or sector.
- It is given openly, not secretly
- Gifts should not be offered to, or accepted from, government officials or representatives, or politicians or political parties, without the prior approval of your Line Manager.

2.4.1 Gifts

Save for gifts of low value and which are mere tokens (such as promotional pens, food products, chocolates, calendars, stationery, etc), excluding money, employees of the Company are not permitted to accept any gifts from customers, suppliers or other third parties involved with the Company.

The Company recognises that there may be exceptional instances when refusing a gift will cause significant offence or embarrassment. In such instances the gift may be accepted and subsequently donated to a charity of the Company's choice.

2.4.2 Hospitality

"Corporate Hospitality", for the purposes of this policy, is any form of accommodation, entertainment or other hospitality provided for an employee of the Company by a third party and which is extended to the employee solely or significantly due to his position as a representative of the Company. This excludes the classes of hospitality particularised at paragraph 3.4.2 below.

For the purposes of this policy and for the sake of clarity, the following are not normally considered Corporate Hospitality and will not require any approval prior to acceptance:

- Normal working lunches or refreshments provided during a business visit;

- Hospitality extended to employees attending a Company approved seminar, conference, or other external event, provided that such hospitality is extended to all who are in attendance;
- Benefits derived from frequent travelers' schemes, awarded during travel paid for by the Company;
- Free seminars, talks or workshops, provided that they are free to all in attendance and are not provided solely for employees of the Company.

2.4.3 Hospitality and Gifts Register

The Register shall be held by the Business Compliance Officer ("the Registrar").

All offers of gifts or hospitality must be recorded on a Register Entry Form, available from the Business Compliance Officer. The Register Entry Form must be signed by the employee and countersigned by the relevant manager before being returned to the Registrar.

The written record must be completed as soon as is reasonably practicable and be filed with the Registrar within five (5) working days of the offer of the gift or hospitality.

It is anticipated that instances may arise where a gift accepted by the Company or one of its employees has not been donated by the time that the relevant entry is made on the Register. In such cases the Register must be updated within five (5) working days of the date on which the donation was made.

2.5 Due Diligence and Risks

The following issues should be considered with care in any and all transactions, dealings with officials, and other business matters concerning third parties:

- Territorial risks, particularly the prevalence of bribery and corruption in a particular country;
- Cross-border payments, particularly those involving territories where bribery and corruption are prevalent.
- Requests for cash payment, payment through intermediaries or other unusual methods of payment;
- Activities requiring the Company and / or any associated party to obtain permits or other forms of official authorisation;
- Transactions involving the import or export of goods;

What is Not Acceptable?

It is not acceptable for you (or someone on your behalf) to:

- Give, promise to give, or offer, a payment, gift or hospitality with the expectation or hope that a business advantage will be received, or to reward a business advantage already given;
- Give, promise to give, or offer a payment, gift or hospitality to a government official, agent or representative to "facilitate" or expedite a routine procedure;
- Accept payment from a third party that you know or suspect is offered with the expectation that it will obtain a business advantage for them;

- Accept a gift or hospitality from a third party if you know or suspect that it is offered or provided with an expectation that a business advantage will be provided by us in return;
- Threaten or retaliate against another worker who has refused to commit a bribery offence or who has raised concerns under this policy; or
- Engage in any activity that might lead to a breach of this policy.

2.6 Facilitation Payments and 'Kickbacks'

We do not make, and will not accept, facilitation payments or "kickbacks" of any kind. Facilitation payments are typically small, unofficial payments made to secure or expedite a routine government action by a government official. They are not commonly paid in the UK, but may be common in some other jurisdictions in which we operate.

If you are asked to make a payment on our behalf, you should always be mindful of what the payment is for and whether the amount requested is proportionate to the goods or services provided. You should always ask for a receipt which details the reason for the payment. If you have any suspicions, concerns or queries regarding a payment, you should raise these with your Line Manager.

Kickbacks are typically payments made in return for a business favour or advantage. All workers must avoid any activity that might lead to, or suggest, that a facilitation payment or kickback will be made or accepted by us.

2.7 Donations

We do not make contributions to political parties. We only make charitable donations that are legal and ethical under local laws and practices.

- Charitable donations are permitted only to registered (non-profit) charities. No charitable donations may be given to any organisation which is not a registered charity.
- All charitable donations must be approved by a Director and fully recorded in the Company accounts as a normal transaction.
- Proof of receipt of all charitable donations must be obtained from the recipient organisation.
- Under no circumstances may charitable donations be made in cash.
- No charitable donation may be made at the request of any party where that donation may result in improper conduct.

2.8 Potential Risk Scenarios: "Red Flags"

The following is a list of possible red flags that may arise during the course of you working for us and which may raise concerns under various anti-bribery and anti-corruption laws. The list is not intended to be exhaustive and is for illustrative purposes only.

If you encounter any of these red flags while working for us, you must report them promptly to your Line Manager and/or using the procedure set out in the Public Interest Disclosure (Whistleblowing) Policy:

- You become aware that a third party engages in, or has been accused of engaging in, improper business practices;

- You learn that a third party has a reputation for paying bribes, or requiring that bribes are paid to them, or has a reputation for having a "special relationship" with foreign government officials;
- A third party insists on receiving a commission or fee payment before committing to sign up to a contract with us, or carrying out a government function or process for us;
- A third party requests payment in cash and/or refuses to sign a formal commission or fee agreement, or to provide an invoice or receipt for a payment made;
- A third party requests that payment is made to a country or geographic location different from where the third party resides or conducts business;
- A third party requests an unexpected additional fee or commission to "facilitate" a service;
- A third party demands lavish entertainment or gifts before commencing or continuing contractual negotiations or provision of services;
- A third party requests that a payment is made to "overlook" potential legal violations;
- A third party requests that you provide employment or some other advantage to a friend or relative;
- You receive an invoice from a third party that appears to be non-standard or customised;
- A third party insists on the use of side letters or refuses to put terms agreed in writing;
- You notice that we have been invoiced for a commission or fee payment that appears large given the service stated to have been provided;
- A third party requests or requires the use of an agent, intermediary, consultant, distributor or supplier that is not typically used by or known to us;
- You are offered an unusually generous gift or offered lavish hospitality by a third party

2.9 Your Responsibilities

You must ensure that you read, understand and comply with this policy.

The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of all those working for us or under our control. All workers are required to avoid any activity that might lead to, or suggest, a breach of this policy.

You must notify your Line Manager as soon as possible if you believe or suspect that a conflict with this policy has occurred, or may occur in the future. For example, if a client or potential client offers you something to gain a business advantage with us, or indicates to you that a gift or payment is required to secure their business. Further "red flags" that may indicate bribery or corruption are set out in the previous section above.

Any employee who breaches this policy will face disciplinary action, which could result in dismissal for gross misconduct. We reserve our right to terminate our contractual relationship with other workers if they breach this policy.

2.10 Record-Keeping

We must keep financial records and have appropriate internal controls in place which will evidence the business reason for making payments to third parties.

You must declare and keep a written record of all hospitality or gifts accepted or offered, which will be subject to managerial review.

You must ensure all expenses claims relating to hospitality, gifts or expenses incurred to third parties are submitted in accordance with our expenses policy and specifically record the reason for the expenditure.

All accounts, invoices, memoranda and other documents and records relating to dealings with third parties, such as clients, suppliers and business contacts, should be prepared and maintained with strict accuracy and completeness. No accounts must be kept "off-book" to facilitate or conceal improper payments.

2.11 How to Raise a Concern

You are encouraged to raise concerns about any issue or suspicion of malpractice at the earliest possible stage. If you are unsure whether a particular act constitutes bribery or corruption, or if you have any other queries, these should be raised with your Line Manager and/or through TPF-09-108 Public Interest Disclosure (Whistleblowing) Policy.

2.12 What to do if You are a Victim of Bribery or Corruption

It is important that you tell your Line Manager and/or refer to the Public Interest Disclosure (Whistleblowing) Policy as soon as possible, if you are offered a bribe by a third party, are asked to make one, suspect that this may happen in the future, or believe that you are a victim of another form of unlawful activity.

2.13 Protection

Workers who refuse to accept or offer a bribe, or those who raise concerns or report another's wrongdoing, are sometimes worried about possible repercussions. We aim to encourage openness and will support anyone who raises genuine concerns in good faith under this policy, even if they turn out to be mistaken.

We are committed to ensuring no one suffers any detrimental treatment as a result of refusing to take part in bribery or corruption, or because of reporting in good faith their suspicion that an actual or potential bribery or other corruption offence has taken place, or may take place in the future. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern. If you believe that you have suffered any such treatment, you should inform your Line Manager immediately. If the matter is not remedied, and you are an employee, you should raise it formally using our Grievance Procedure.

2.14 Training and communication

Training on this policy forms part of the induction process for all new workers.

Our zero-tolerance approach to bribery and corruption must be communicated to all suppliers, contractors and business partners at the outset of our business relationship with them and as appropriate thereafter.