



ALFRED H KNIGHT



Anti-Bribery and Corruption Policy

Alfred H Knight Group

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INTRODUCTION

Bribery and corruption remain a major issue in world trade, despite the many dedicated efforts to prevent them. Our legal obligations are governed by the Bribery Act 2010. The law affects us, as a UK company, regardless of whether bribery occurs inside the UK or within any other country of operation.

Involvement in bribery and corruption exposes AHK and relevant individuals to a variety of criminal offences. It will also damage our reputation and the confidence of our clients, suppliers and business partners.

AHK's position is simple: we conduct our business to the highest legal and ethical standards. AHK will not be party to corruption or bribery in any form.

This policy is a crucial element of that effort. However, the policy needs the full support of you, to make it work.

This policy sets out the steps all of us must take to prevent bribery and corruption in AHK's businesses in order to comply with relevant legislation. It does not form part of any employee's contract of employment and we may amend it at any time.



POLICY STATEMENTS

1. WHAT ARE BRIBERY AND CORRUPTION?

1.1 A 'bribe' is a financial or other advantage offered, promised, requested or given to induce a person to perform a relevant function or activity improperly, or to reward them for doing so. In this context, a 'financial or other advantage' is likely to include cash or cash equivalent, gifts, hospitality and entertainment, services, loans, preferential treatment in a tendering process, discounts etc. The timing of the bribe is irrelevant and payments made after the relevant event will still be caught, as will bribes that are given or received unknowingly. It is not necessary for the individual or organisation actually to receive any benefit as a result of the bribe.

1.2 'Bribery' is a form of corruption. It includes offering, promising, giving, accepting or seeking a bribe.

1.3 'Corruption' is the misuse of office or power for private gain.

1.4 All forms of bribery and corruption are strictly prohibited. If you are unsure about whether a particular act constitutes bribery, you should raise it with your manager or the Legal Department.

1.5 This means that no person must:

- give or offer any payment, gift, hospitality or other benefit in the expectation that a business advantage will be received, 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; or
- give or offer any payment (sometimes known as a 'facilitation payment') to a government official in any country to facilitate or speed up a routine or necessary procedure.

1.6 No person must 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.



1.7 It does not matter whether the bribery occurs in the UK or abroad. A corrupt act committed abroad may well result in a prosecution in the UK. Nor does it matter whether the act is done directly or indirectly.

2. WHO CAN BE INVOLVED IN BRIBERY AND IN WHAT CIRCUMSTANCES?

2.1 Bribery and corruption may be committed by anyone working for us or on our behalf in any capacity, such as our employees, officers or directors, anyone they authorise to do things on their behalf, our representatives and other third parties who act on our behalf, our suppliers and even our clients.

2.2 The provisions of this policy therefore apply to all those listed in paragraph 2.1 above.

2.3 Bribery can occur in both the public and private sectors. The person receiving the bribe is usually in a position to influence the award or the progress of business, often a government or other public officials.

3. THE LEGAL POSITION ON BRIBERY AND CORRUPTION

3.1 Bribery and corruption are criminal offences in most countries where we do business. UK-incorporated companies, including us, are subject to the Bribery Act 2010. Under the Bribery Act 2010 it is illegal to:

3.1.1 pay or offer to pay a bribe;

3.1.2 receive or agree to receive a bribe;

3.1.3 bribe a foreign public official

3.2 AHK can also commit an offence if a person associated with it bribes another and does so with the intention of obtaining or retaining business or a business advantage for the organisation.



4. WHO IS RESPONSIBLE FOR THIS POLICY

4.1 The Chief Financial Officer (CFO) has overall responsibility for this policy. AHK Country Managers have responsibility for it in their own territories. The Chief Financial Officer is responsible for ensuring that this policy is adhered to by all business units.

5. WHAT ARE INDICATORS OF CORRUPTION AND BRIBERY?

5.1 Common indicators of bribery and corruption include:

- payments are for abnormal amounts or purposes (eg commission), or made in an unusual way, eg what would normally be a single payment is made in stages, through a bank account never previously used, or in a currency or via a country which has no connection with the transaction;
- process is bypassed for approval or sign-off of terms or other commercial matters, or we are prevented from or hindered in monitoring commercial processes;
- individuals are secretive about certain matters or relationships and/or insist on dealing with them personally; they may make trips at short notice without explanation, or have a more lavish lifestyle than expected;
- decisions are taken for which there is no clear rationale;
- records are incomplete or missing.

6. GIFTS AND HOSPITALITY

6.1 This policy allows reasonable and appropriate hospitality or entertainment given to or received from third parties, for the purposes of:

- establishing or maintaining good business relationships;
- improving or maintaining our image or reputation;
- or marketing or presenting our services effectively.

6.2 All employees are prohibited from solicit, accept, offer or give gifts or hospitality that may influence or appear to influence the recipient's ability (or any relevant third party's ability) to make objective business decisions.



6.3 All employees are prohibited from offering or receiving from any person or organisation who has had, has or may have any influence over our business any gift or hospitality which is unduly lavish or extravagant or otherwise inappropriate, or which could be seen as an inducement or reward for any preferential treatment. We regard the following to be inappropriate (the list is not exhaustive):

- a personal or corporate gift to a value in excess of £250;
- hospitality to a value in excess of £500. All hospitality must be first agreed with the CFO;
- any gift that includes cash or a cash equivalent (such as vouchers);
- any gift or hospitality given or received in secret;
- any gift or hospitality given or received in your name rather than our name;
- any gift that is in cash, cash equivalent (eg gift cards) or securities;
- gifts or hospitality offered where there is an expectation that our relationship will be influenced or in exchange for something in return (quid pro quo);
- any gift or hospitality given at a time when you and the other party are negotiating a contract or are in a related vendor selection process;
- any pattern of giving frequent gifts or hospitality, even if of nominal value;
- any gift or hospitality where the timing is such that it appears to be offered in exchange for favourable treatment;
- indecent or sexually oriented gifts or hospitality;
- any gift or hospitality that is illegal or breaches any of our policies;
- any gift or hospitality that could adversely impact our reputation;
- any gift or hospitality to a customer's employee where you know a customer's policies prohibit or limit giving gifts or hospitality to that customer's employees;
- any gift or hospitality given or received that does not comply with any applicable local law.

6.4 Promotional gifts of low value such as branded stationery to or from existing customers, suppliers and business partners will usually be acceptable.

6.5 Reimbursing a third party's expenses, or accepting an offer to reimburse our expenses (for example, the costs of attending a business meeting) would not usually amount to bribery. However, a payment in excess of genuine and reasonable business expenses (such as the cost of an extended hotel stay) is not acceptable.



6.6 We appreciate that practice varies between countries and regions and what may be normal and acceptable in one region may not be in another. The test to be applied is whether in all the circumstances the gift, hospitality or payment is reasonable and justifiable. The intention behind it should always be considered.

6.7 The monetary limits in clauses 5.2 are intended as a maximum. Depending upon the circumstances, a gift of a lesser amount could still be or be perceived as a bribe, as could several small gifts to the same person.

7. RECORDS

7.1 It is essential that we keep full and accurate records of all our financial dealings. Transparency is vital; false or misleading records could be very damaging to us. Under money laundering regulations we are obliged to report anything which appears to be irregular.

7.2 You must therefore declare and properly record in the hospitality register all hospitality and gifts given or received. You must also submit all expenses claims relating to hospitality, gifts or payments to third parties in accordance with our expenses policy and procedure and properly record the reason for the expenditure.

7.3 All accounts, invoices, credit notes, purchase orders and other records relating to dealing with third parties (including suppliers and clients) must be properly prepared in accordance with our prevailing practices and requirements and with accuracy and completeness. No account may be kept 'off book'.

7.4 If you receive or wish to give a gift or hospitality valued at more than the monetary limits set out above, you must complete our Gift/hospitality over limit approval request form, which you will find at Appendix 1. The CFO will record the details in the central gifts and hospitality register.

7.5 Rather than allow you to accept hospitality or keep a gift that exposes you and/or AHK's to risk, you may be required to decline hospitality or return higher-valued gifts, or to donate them to charity, or AHK may apply the gift for corporate use.



7.6 Remember: even lower value gifts and hospitality are inappropriate if they are repeated or are intended to (or may appear to) improperly influence the recipient.

8. MONITORING & TRAINING

7.1 The CFO will monitor the policy and the gifts and hospitality register regularly to make sure it is being adhered to.

7.2 All staff will receive training on this and related policies. New joiners will receive training as part of the induction process. Further training will be provided at least every two years or whenever there is a substantial change in the law or our policy and procedure.

9. WHAT TO DO IF YOU THINK SOMETHING IS WRONG

9.1 Each of us has a responsibility to speak out if we discover anything corrupt or otherwise improper occurring in relation to the business. If you are offered a bribe, or are asked to make one, or if you discover or suspect that any bribery or corruption has occurred or may occur, you must notify your manager and/or report in accordance with the procedure set out in our Whistleblowing Policy as soon as possible. You can do this anonymously. You must make your report as soon as reasonably practicable and you may be required to explain any delays.

10. COMPLIANCE WITH THIS POLICY

10.1 Everyone in AHK is responsible for:

- reading and being aware of the contents of this policy;
- complying with this policy;
- reporting cases where you know, or have a reasonable suspicion, that bribery or corruption has occurred or is likely to occur. This can be anonymous.

10.2 We will not penalise anyone who loses business through not paying a bribe.



10.3 AHK takes compliance with this policy very seriously. Failure to comply puts both individuals and AHK at risk.

10.4 Individuals may commit a criminal offence if they fail to comply with this policy. The criminal law relating to bribery and corruption carries severe penalties.

10.5 Because of the importance of this policy, failure to comply with any requirement of it may lead to disciplinary action, and this action may result in dismissal for gross misconduct. Any non-employee who breaches this policy is liable to have their contract terminated with immediate effect.

10.6 If you are in doubt about anything in this policy, do not hesitate to contact the Legal Department.

11. PROTECTION

11.1 Individuals who refuse to accept or offer a bribe, or 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.

11.2 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.



APPENDIX 1

We run our business with integrity. All of us must work together to ensure AHK remains untainted by bribery and corruption. This approval request form is integral to that effort.

This form must be used in every case where a gift or hospitality is of a value above our allowed limit (please see clause 6.3 of the Bribery and Anti-Corruption Policy). It is to be completed and sent to legal@ahkgroup.com.

General

Person making request	<i>[Insert name]</i>
Date of request	<i>[Insert date]</i>
Country the donor/recipient of the gift/hospitality is based	<i>[Insert country]</i>
Reason for gift/hospitality	<i>[Insert reason]</i>
Does the gift/hospitality relate to a specific Customer?	<input type="checkbox"/> Yes—state customer's name and/or reference <input type="checkbox"/> No <input type="checkbox"/> Don't know

The gift/hospitality

Date(s) of offer/receipt of gifts(s)/hospitality	<i>[Insert date(s)]</i>
Nature of gift(s) and/or hospitality	<i>[Insert nature]</i>
Approximate value	<i>[Insert value, including currency]</i>
Name(s) and address(es) of donor(s)/recipient(s)	<i>[Insert name(s) and address(es)]</i>
Has the donor/recipient of the gift and/or hospitality had previous (or are they likely in the future to have) dealings with <i>[insert organisation's name]</i> ?	<input type="checkbox"/> Yes—please specify <input type="checkbox"/> No <input type="checkbox"/> Don't know
Are you aware whether any foreign public official (FPO) is associated with the gift/hospitality?	<input type="checkbox"/> Yes—please specify <input type="checkbox"/> No <input type="checkbox"/> Don't know
Do any of the following apply: —you know or suspect the intention behind the gift is to influence someone to act improperly	<input type="checkbox"/> Yes—please contact <i>[insert name]</i>



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