

## **ANTI BRIBERY STATEMENT**

(Inc the prevention of the criminal facilitation of tax evasion)

### **Who this Policy Applies To**

This policy is implemented and reviewed by Managing Director, Directors and Management of Longwood Engineering. It applies to all our officers, directors, employees whether permanent or temporary. It also applies to all our supply chain partners, including any agents, advisers, consultants (together "Associated Persons")

This policy was effective from 1<sup>st</sup> July 2011. It applies to all of us and you must comply with it at all times.

### **Bribery**

Employees or Associated Persons of Longwood Engineering must not offer, provide, authorise, request or receive bribes or anything that could give the perception of a bribe.

The UK Bribery Act 2010 is brought specifically to your attention. It creates three potential offences for UK registered companies:

- A general offence of offering or receiving bribes;
- A specific offence of failing to prevent bribery of behalf of the company; and
- A specific offence of bribing a foreign public official.

### **General Offence of Offering or Receiving Bribes**

This offence is committed if a person (individual or company) offers, promises, gives or receives a bribe. A bribe can include money, or any offer, promise or gift of something of value or advantage. It need not necessarily be of large value. It might include benefits such as the provision of information or advice or assistance in arranging a business transaction. It need not be for your personal benefit. For example a donation by a supplier to your favourite charity could be a bribe.

### **Specific Offence of Failing to Prevent Bribery on behalf of the Company**

This is a new corporate offence. It is committed if a company fails to prevent persons (employees or Associated Persons) from using bribery with the intension of obtaining or retaining a business advantage for the company. For this offence it is irrelevant whether or not the company approves, or is aware of, the bribery committed. It is, however, a full defence to this corporate offence if the company can show that, despite a particular case of bribery, it nevertheless has "adequate procedures" in place to prevent bribery.

### **Specific Offence of Bribing a Foreign Public Official**

This offence is committed if the person giving the bribe intends to influence a foreign public official in the performance of his or her unofficial functions in order to obtain an advantage in the conduct of business by doing so.

Whilst such activity is very likely to involve conduct that amounts to 'improper performance', it does not have to be proved and could include the performance of their normal public duties which the foreign public official may otherwise have done in any event. Accordingly, extra care should be taken and legal advice sought when dealing with foreign public officials and politicians.

If in any doubt about any issue raised in this Policy, guidance should be sought from your Line manager, Director, and Company Secretary.

### **Facilitation Payments**

A "facilitation payment" is an unofficial payment (usually, but not necessarily, made to a public official) to encourage the recipient to perform their existing obligations or role, or expedite or refrain from performing a routine task they are otherwise obligated to do. They are also known as gratuity or "grease" payments. These can be payments to perform routine tasks such as obtaining permits, licenses, or other official documents, processing government papers, such as visas and work orders or providing power and water supply and loading and unloading cargo.

### **Anti-Tax Evasion**

In line with the Criminal Finances Act 2017, we incorporate a statement of our corporate value on anti-tax evasion. It is our policy to conduct all of our business dealings in an honest and ethical manner. The value statement governs all our business dealings and the conduct of all persons or organisations who are appointed to act on our behalf. As with the Bribery Act 2010, tax evasion under the CFA is an offence of strict liability. We comply with the HMRC who have issued guidance on what might amount to "reasonable prevention procedures" and set out the following six guiding principles:

- risk assessment;
- proportionality of risk-based prevention procedures;
- top level commitment;
- due diligence;
- communication, including training; and
- monitoring and review.

### **Political Contributions**

Political Contributions by or on behalf of or in the name of Longwood Engineering; Longwood Engineering funds and resources are not to be used to contribute to any political campaign, political party, political candidate or any of their affiliated organisations with the intention or obtaining a business or any other advantage in the conduct of business. Longwood Engineering will not use charitable donations as substitute for political payments.

### **Charitable Contributions and Sponsorship**

Longwood Engineering may only make charitable contributions or sponsorships with the expectation that no tangible benefit is received or expected by Longwood Engineering.

All requests for charitable contributions and sponsorship must first be sent to The Managing Director for approval and shall be recorded in an appropriate register.

### **Gifts and Hospitality**

Neither the law, nor this policy is intended to prohibit the giving or receipt of reasonable and proportionate hospitality through business relationships.

When you are considering offering, accepting or providing gifts, hospitality or entertainment you must ensure that they shall:

- Be in good faith, occasional, appropriate, reasonable and proportionate;
- Constitute a normal business courtesy (such as paying for a meal or a shared taxi);
- Comply with any applicable laws, including those which may apply to any relevant foreign public officials;
- Not be possible of reasonably being perceived in any way as a bribe and;
- Not be in cash or vouchers

### **Associated Persons**

Longwood Engineering will only contract with associated persons and engage with business partners who demonstrate at all times business integrity and who practice ethical conduct which meets the standards set out in this policy and all applicable laws and regulations.

### **Compliance Monitoring**

Compliance with this policy by all relevant employees and all associated persons will be reviewed periodically.

### **Training**

Longwood Engineering employees (whether permanent or temporary) will receive web based training on anti-bribery compliance.

### **Obligation to Report Your Concerns**

If you have any concerns that anyone within Longwood Engineering or any associated person is offering, promising or paying bribes to anyone or requesting, agreeing to accept or receiving bribes please raise them with your Managing Director or Line Manager.

### **Breaching the Anti-Bribery Laws and this Policy**

There are severe penalties for breach of the UK Bribery Act 2010; being an unlimited fine and/or imprisonment for up to 10 years. As importantly, failure to comply with the new legislation will cause considerable damage to the good name and reputation of Longwood Engineering.

Longwood Engineering considers a breach of policy as a serious offence. Any violation will result in disciplinary action, up to and including dismissal of an individual in appropriate circumstances. The business relationship with associated persons who violate this policy may also be terminated.

Longwood Engineering employees must therefore ensure that they are familiar with the content of this policy and adhere to it at all times. Any questions as to the requirements or scope of this policy guidance should be sought from your Managing Director or Line manager.

**Ethical trade**

Assurance that the products and services we buy have not been made at the expense of workers in global supply chains enjoying their rights. It encompasses a breadth of international labour rights such as working hours, health and safety, freedom of association and wages. Ethical trade involves companies taking a series of recognised steps to identify problems and improve working conditions, with a focus on continuous improvement over time.

**Other Related Policies**

Social Corporate Responsibility Policy Statement (Inc. social sustainability)  
Whistle Blowing Statement

Reviewed 22.1.2024

L-J Battye

Director/Company Secretary