



## Anti-Bribery & Anti- Corruption Policy

# Coteq Support Services

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Document Reference	Anti-Bribery & Anti-Corruption Policy
Issue Date/Issue	20/10/2025 / 1.0
Data Owner	Coteq Support Services
Author	Steve Titchmarsh
Approved By	Richard Godden
Reason for Issue	First Issue

### Issue Control

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## Instruction:

1. This anti-bribery policy exists to set out the responsibilities of COTEQ Support Services and those who work for us with regards to observing and upholding our zero-tolerance position on bribery and corruption.
2. It also exists to act as a source of information and guidance for those working for COTEQ Support Services. It helps them recognise and deal with bribery and corruption issues, as well as understand their responsibilities.

## Policy Statement

1. COTEQ Support Services is committed to conducting business in an ethical and honest manner and is committed to implementing and enforcing systems that ensure bribery is prevented. COTEQ Support Services has zero-tolerance for bribery and corrupt activities. We are committed to acting professionally, fairly, and with integrity in all business dealings and relationships, wherever in the country we operate.
2. COTEQ Support Services will constantly uphold all laws relating to anti-bribery and corruption in all the jurisdictions in which we operate. We are bound by the laws of the UK, including the Bribery Act 2010, with regards to our conduct both at home and abroad.
3. COTEQ Support Services recognises that bribery and corruption are punishable by up to ten years of imprisonment and a fine. If our company is discovered to have taken part in corrupt activities, we may be subjected to an unlimited fine, be excluded from tendering for public contracts, and face serious damage to our reputation. It is with this in mind that we commit to preventing bribery and corruption in our business and take our legal responsibilities seriously.

## Who is covered by the Policy? – Definition of Bribery

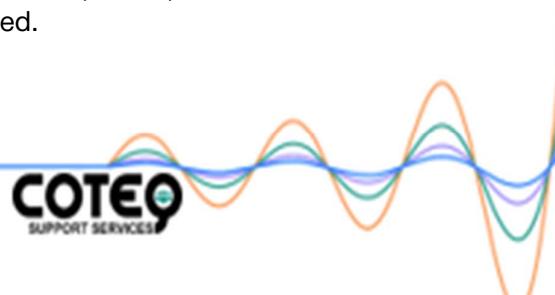
1. Bribery refers to the act of offering, giving, promising, asking, agreeing, receiving, accepting, or soliciting something of value or of an advantage so to induce or influence an action or decision.
2. A bribe refers to any inducement, reward, or object/item of value offered to another individual in order to gain commercial, contractual, regulatory, or personal advantage.
3. Bribery is not limited to the act of offering a bribe. If an individual is on the receiving end of a bribe and they accept it, they are also breaking the law.
4. Bribery is illegal. Employees must not engage in any form of bribery, whether it be directly, passively (as described above), or through a third party (such as an agent or distributor). They must not bribe a foreign public official anywhere in the world. They must not accept bribes in any degree and if they are uncertain about whether something is a bribe or a gift or act of hospitality, they must seek further advice from the company's compliance manager.

## What is and is NOT acceptable – Employee Responsibilities

1. As an employee of COTEQ Support Services, you must ensure that you read, understand, and comply with the information contained within this policy, and with any training or other anti-bribery and corruption information you are given.
2. All employees and those under our control are equally responsible for the prevention, detection, and reporting of bribery and other forms of corruption. They are required to avoid any activities that could lead to, or imply, a breach of this anti-bribery policy.
3. If you have reason to believe or suspect that an instance of bribery or corruption has occurred or will occur in the future that breaches this policy, you must notify the compliance manager.
4. If any employee breaches this policy, they will face disciplinary action and could face dismissal for gross misconduct. COTEQ Support Services has the right to terminate a contractual relationship with an employee if they breach this anti-bribery policy.

## What happens if I need to raise a concern?

1. This section of the policy covers 3 areas:
  - 1.1. How to raise a concern.
  - 1.2. What to do if you are a victim of bribery or corruption.
  - 1.3. Protection.
2. How to raise a concern If you suspect that there is an instance of bribery or corrupt activities occurring in relation to COTEQ Support Services, you are encouraged to raise your concerns at as early a stage as possible. If you're uncertain about whether a certain action or behaviour can be considered bribery or corruption, you should speak to your line manager, the compliance manager, or the director.
3. COTEQ Support Services will familiarise all employees with its whistleblowing procedures so employees can vocalise their concerns swiftly and confidentially.
4. What to do if you are a victim of bribery or corruption. You must tell your compliance manager as soon as possible if you are offered a bribe by anyone, if you are asked to make one, if you suspect that you may be bribed or asked to make a bribe in the near future, or if you have reason to believe that you are a victim of another corrupt activity.
5. Protection If you refuse to accept or offer a bribe or you report a concern relating to potential act(s) of bribery or corruption, COTEQ Support Services understands that you may feel worried about potential repercussions. COTEQ Support Services will support anyone who raises concerns in good faith under this policy, even if investigation finds that they were mistaken.
6. COTEQ Support Services will ensure that no one suffers any detrimental treatment as a result of refusing to accept or offer a bribe or other corrupt activities or because they reported a concern relating to potential act(s) of bribery or corruption.
7. Detrimental treatment refers to dismissal, disciplinary action, treats, or unfavourable treatment in relation to the concern the individual raised.



8. If you have reason to believe you've been subjected to unjust treatment as a result of a concern or refusal to accept a bribe, you should inform your line manager or the compliance manager immediately.

## Training and communication

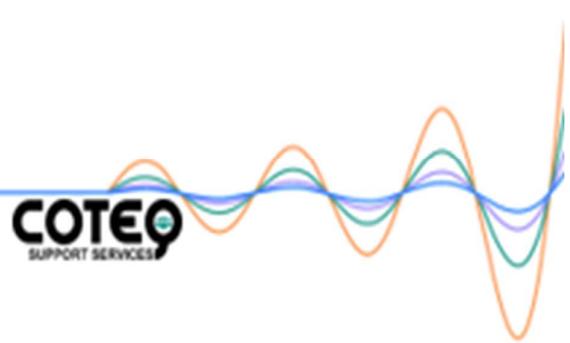
1. COTEQ Support Services will provide training on this policy as part of the induction process for all new employees. Employees will also receive regular, relevant training on how to adhere to this policy, and will be asked annually to formally accept that they will comply with this policy. COTEQ Support Services anti-bribery and corruption policy and zero-tolerance attitude will be clearly communicated to all suppliers, contractors, business partners, and any third parties at the outset of business relations, and as appropriate thereafter.
2. COTEQ Support Services will provide relevant anti-bribery and corruption training to employees etc. where we feel their knowledge of how to comply with the Bribery Act needs to be enhanced. As good practice, all businesses should provide their employees with antibribery training where there is a potential risk of facing bribery or corruption during work activities.

## Record Keeping

1. COTEQ Support Services will keep detailed and accurate financial records and will have appropriate internal controls in place to act as evidence for all payments made. We will declare and keep a written record of the amount and reason for hospitality or gifts accepted and given and understand that gifts and acts of hospitality are subject to managerial review.

## Monitoring and Review

1. COTEQ Support Services compliance manager is responsible for monitoring the effectiveness of this policy and will review the implementation of it on a regular basis. They will assess its suitability, adequacy, and effectiveness.
2. Internal control systems and procedures designed to prevent bribery and corruption are subject to regular audits to ensure that they are effective in practice.
3. Any need for improvements will be applied as soon as possible. Employees are encouraged to offer their feedback on this policy if they have any suggestions for how it may be improved. Feedback of this nature should be addressed to the compliance manager.
4. This policy does not form part of an employee's contract of employment and COTEQ Support Services may amend it at any time so to improve its effectiveness at combatting bribery and corruption.



## Contact

Richard Godden  
07912174657

[Richard.godden@coteq.co.uk](mailto:Richard.godden@coteq.co.uk)

Steve Titchmarsh  
07957316398

[Steve.titchmarsh@coteq.co.uk](mailto:Steve.titchmarsh@coteq.co.uk)

