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## **ANTI-BRIBERY & ANTI-CORRUPTION POLICY**

### **1. What does your policy cover?**

1.1 The Bribery Act 2010 came into force on the 1 July 2011 and includes offences of: offering or receiving bribes, bribery of foreign public officials and failure to prevent a bribe being paid on an organization's behalf. The Act specifically contains a 'new' offence under Section 7, which can be committed by commercial organizations which fail to prevent persons associated with them from bribing another person on their behalf. However, an organization shall have a full defense if it can prove that, despite a particular case of bribery, it nevertheless had adequate procedures in place to prevent persons associated with it from bribing. The Act contains two general offences covering the offering, promising or giving of a bribe (active bribery), and the requesting, agreeing to receive or acceptance of a bribe (passive bribery).

1.2 The objective of this policy document is to clearly set out the scope of behavior that Wilson & Sterling Consulting finds acceptable and lawful, and to provide a framework to enable our employees to understand and implement such behavior to enable compliance in relation to the Bribery Act 2010.

1.3 In combination with related key documents this policy exists to act as a source of information and guidance for those working for Wilson & Sterling Consulting and will also enable our employees to recognize and deal with bribery and corruption issues, as well as understand their responsibilities.

### **2. Policy statement.**

2.1 Wilson & Sterling Consulting ("we", "us" or "our") is committed to conducting business in an ethical and honest manner, to implementing and enforcing systems that ensure bribery is prevented and to not accept or pay a bribe, facilitation payment, kickback, or other improper payment or inducement to any person or company for any



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purpose, nor will we accept such improper payments or inducements from any client, supplier, or sub-contractor. We have zero-tolerance for bribery and corrupt activities. We are committed to acting professionally, fairly, with integrity and transparency in all business dealings and relationships, wherever in the country we operate.

2.2 Wilson & Sterling Consulting 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, in regards to our conduct both at home and abroad.

2.3 Wilson & Sterling Consulting recognizes that bribery and corruption are criminal offenses and 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.

2.4 We expect our employees, workers, suppliers, and sub-contractors to demonstrate honesty, integrity, and fairness in all aspects of their business dealings, and exercise appropriate standards of professionalism and ethical conduct in all their activities.

### **3. Who is covered by the policy?**

3.1 This anti-bribery policy applies to all employees (whether temporary, fixed-term, or permanent), consultants, contractors, trainees, seconded staff, home workers, casual workers, volunteers, interns, agents, sponsors, or any other person or persons associated with us (including third parties), or any of our subsidiaries or their employees, no matter where they are located (within or outside of the UK). The policy also applies to Officers, Trustees, Board, and/or Committee members at any level.

3.2 In the context of this policy, third-party refers to any individual or organization our company meets and works with. It refers to actual and potential clients, customers,



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suppliers, distributors, business contacts, agents, advisers, and government and public bodies – this includes their advisors, representatives and officials, politicians, and public parties.

3.3 Any arrangements our company makes with a third party is subject to clear contractual terms, including specific provisions that require the third party to comply with minimum.

#### **4. Definition of bribery and Improper Performance.**

4.1 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.

4.2 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.

4.3 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.

4.4 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.

4.5 The expression "improper performance" or to "act improperly" shall mean performance which amounts to a breach of an expectation that a person will act in good faith, impartially or in accordance with a position of trust.



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## **5. What is and what is NOT acceptable.**

5.1 This section of the policy refers to 4 areas:

- Gifts and hospitality.
- Facilitation payments.
- Political contributions.
- Charitable contributions.
- Corporate Hospitality and Entertainment.

5.2 Gifts and hospitality:

Wilson & Sterling Consulting accepts normal and appropriate gestures of hospitality and goodwill (whether given to/received from third parties) so long as the giving or receiving of gifts meets the following requirements:

- a. It is not made with the intention of influencing the party to whom it is being given, to obtain or reward the retention of a business or a business advantage, or as an explicit or implicit exchange for favors or benefits.
- b. It is not made with the suggestion that a return favor is expected.
- c. It is in compliance with local law.
- d. It is given in the name of the company, not in an individual's name.
- e. It does not include cash or a cash equivalent (e.g. a voucher or gift certificate).
- f. It is appropriate for the circumstances (e.g. giving small gifts around Christmas or as a small thank you to a company for helping with a large project upon completion).



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It is of an appropriate type and value and given at an appropriate time, taking into account the reason for the gift.

h. It is given/received openly, not secretly.

i. It is not selectively given to a key, influential person, clearly with the intention of directly influencing them.

j. It is not above a certain excessive value, as pre-determined by the company's compliance manager (usually in excess of £100).

k. It is not offer to, or accepted from, a government official or representative or politician or political party, without the prior approval of the company's compliance manager.

5.2.1 Where it is inappropriate to decline the offer of a gift (i.e. when meeting with an individual of a certain religion/culture who may take offence), the gift may be accepted so long as it is declared to the compliance manager, who will assess the circumstances.

5.2.2 We recognize that the practice of giving and receiving business gifts varies between countries, regions, cultures, and religions, so definitions of what is acceptable and not acceptable will inevitably differ for each.

5.2.3 As good practice, gifts given and received should always be disclosed to the compliance manager. Where promotional gifts of a higher value, or other gifts, are received either personally or through the post, the employee must immediately make their line manager/director aware that they have received the gift. The line manager /director may discuss the circumstances with the employee and will make a determination as to whether the gift could be considered as an inducement or reward for improper performance and will decide whether or not the gift should be accepted or returned.



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5.2.4 The intention behind a gift being given/received should always be considered. If there is any uncertainty, the advice of the compliance manager should be sought.

5.2.5 We will not provide gifts to any client, contractor, supplier or other third party with the intention of persuading the recipient to act improperly or where that intention might be perceived by the recipient.

5.2.6 We may from time to time provide employees with promotional gifts of low value for distribution to clients, contractors, or other relevant third parties, in line with accepted industry marketing practices. Employees may not provide any client, contractor, supplier or other third party with any gift without the express permission of line manager/ director.

### 5.3 Facilitation Payments and kickbacks:

5.3.1 Wilson & Sterling Consulting does not accept and will not make any form of facilitation payments of any nature as they are illegal in UK. We recognize that facilitation payments are a form of bribery that involves expediting or facilitating the performance of a public official for a routine governmental action. We recognize that they tend to be made by low level officials with the intention of securing or speeding up the performance of a certain duty or action.

5.3.2 Wilson & Sterling Consulting does not allow kickbacks to be made or accepted. We recognize that kickbacks are typically made in exchange for a business favor or advantage.



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5.3.3 We recognize that, despite our strict policy on facilitation payments and kickbacks, employees may face a situation where avoiding a facilitation payment or kickback may put their/their family's personal security at risk. Under these circumstances, the following steps must be taken:

- a. Keep any amount to the minimum.
- b. Ask for a receipt, detailing the amount and reason for the payment.
- c. Create a record concerning the payment.
- d. Report this incident to your line manager.

#### 5.4 Political Contributions

We will not make donations, whether in cash, kind, or by any other means, to support any political parties or candidates. We recognize this may be perceived as an attempt to gain an improper business advantage.

#### 5.5 Charitable Contributions

5.5.1 The company is committed to a social policy, which includes at times donating money to charity, or providing services free of charge or at a greatly reduced price.

5.5.2 Employees must be careful to ensure that charitable contributions are not used to facilitate and conceal acts of bribery.

5.5.3 Before any employee makes any such donation to a charitable organization it must first:



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- Check that the charity is registered under English law;
- Be clear as to the purpose of the donation;
- Declare any connection between the proposed charity and any client, contractor, supplier or other relevant third party of;
- Get written approval from a senior manager/director; and
- Ensure that all monies are donated directly to the organization, and not to a particular individual or individuals.

5.5.4 Where there is a connection to a client, contractor, supplier or other third party, which might influence our business or business decisions or might lead to, or be perceived, as leading to improper performance, we will take the decision to defer such donation until such time as it will not have such an effect.

#### 5.6 Corporate Hospitality and Entertainment.

5.6.1 We will not provide corporate hospitality or entertainment to any client, contractor, supplier or other third party with the intention of persuading the recipient to act improperly.

5.6.2 Corporate hospitality and entertainment may include drinks, meals, invitations to events, functions or other social gatherings in connection with matters relating to our business. Such hospitality or entertainment may be acceptable as long as it is reasonable, and proportionate, and has a legitimate business aim.

5.6.3 Employees may provide corporate hospitality or entertainment to their clients, contractors or other relevant third parties where:

5.6.3.1 The employee requests from their line manager to provide entertainment, and the line manager gives approval for the expenditure, which will be decided on a case by case basis dependent upon the circumstances.





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The employee's request will include at least: details of the recipient; when the recipient was last met or entertained by the company; and the intended venue and budget for the entertainment.

5.6.3.2 The sole purpose for such entertainment is to build the professional relationship between the employee/us and the recipient/the business they represent;

5.6.3.3 The entertainment is not likely, when acting reasonably, to be perceived by the employee, the recipient, or any third as influencing a business decision or inducing improper performance;

5.6.3.4 The entertainment is offered only to bona fide representatives of the receiving organization, and does not include invitations to persons connected to the recipient who are not directly involved in the recipient's business (i.e. members of the recipient's family unconnected with their business);

5.6.3.5 The invitation is made openly with no attempt of concealment from other members of the recipient's organization; or

5.6.3.6 The timing of the invitation or entertainment is not linked to any particular decision or major sales opportunity of the recipient. For example, hospitality should not be arranged to deliberately take place just before a major project is awarded or just before a client performance review.

5.6.4 All corporate hospitality or entertainment must be agreed in advance, in writing by a line manager. Such entertainment shall only be provided where a line manager feels that it is in line with industry standards and it meets the criteria laid out in points 5.6.3.2 to 5.6.3.6, above.

5.6.5 Where an employee is offered hospitality or entertainment by a supplier or other third party, they must:



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- Gain consent to attend such entertainment by their line manager;
- Provide the line manager with an honest and transparent description of the entertainment and the circumstances under which it is being offered; and
- Ensure that it complies in principle with the criteria laid out in points 5.6.3.2 to 5.6.3.6, above.

**6. Employee Responsibilities.**

6.1 As an employee of Wilson & Sterling Consulting 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.

6.2 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.

6.3 All employees have a responsibility to act in accordance with this policy and to report any suspected act, or potential act of bribery as soon as they become aware of it.

6.4 All employees have a responsibility when buying services or products, or referring business to any supplier of Wilson & Sterling Consulting to follow all relevant company guidelines, whether verbal or written, and including the parameters set out in this policy, without regard for any gift, hospitality or entertainment which may have been provided to the employee or any other employee or relevant third party by any supplier.



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6.5 If any employee breaches this policy, they will face disciplinary action and could face dismissal for gross misconduct. The Managing Director, Ana Vilhete, has the right to terminate a contractual relationship with an employee if they breach this anti-bribery policy.

## **7. What happens if I need to raise a concern?**

7.1 This section of the policy covers 3 areas:

- How to raise a concern.
- What to do if you are a victim of bribery or corruption.
- Protection.

7.2 How to raise a concern.

7.2.1 All employees have a responsibility to help detect, report and prevent instances of suspected bribery. To facilitate this we have put in place a safe, reliable and confidential method to allow employees to confidently report any suspicious activity, which they feel may be in breach of this policy. We want all employees to be aware that they can raise their concerns without fear of reprisal.

7.2.2 If you suspect that there is an instance of bribery or corrupt activities occurring, you are encouraged to raise your concerns at as early a stage as possible. If you're uncertain about whether a certain action or behavior can be considered bribery or corruption, you should speak to your line manager or the director.

7.2.2 Where we receive a complaint involving suspected bribery, we will act quickly to investigate this in line with the framework and responsibilities of our existing complaints procedure or Such investigation will be undertaken by an appropriately senior/qualified member of staff.



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7.3 What to do if you are a victim of bribery or corruption.

7.3.1 You must tell your 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.

7.4 Protection

7.4.1 We will support anyone who raises concerns in good faith under this policy, even if investigation finds that they were mistaken.

7.4.2 We 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.

7.4.3 Detrimental treatment refers to dismissal, disciplinary action, treats, or unfavorable treatment in relation to the concern the individual raised.

7.4.4 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 manager or the director immediately.



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## **8. Training and communication**

8.1 We will provide training on this policy as part of the induction process for all new employees.

8.2 Wilson & Sterling Consultancy's 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.

8.3 We will, also, provide relevant anti-bribery and corruption training to employees where we feel their knowledge of how to comply with the Bribery Act needs to be enhanced.

## **9. Record keeping.**

9.1 Wilson & Sterling Consulting 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.

## **10. Compliance.**

10.1 Our compliance team 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.

10.2 Internal control systems and procedures designed to prevent bribery and corruption are subject to regular audits to ensure that they are effective in practice.



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10.3 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 HR manager.

10.4 This policy does not form part of an employee's contract of employment and Wilson & Sterling Consulting may amend it at any time so to improve its effectiveness at combatting bribery and corruption.

10.5 If an employee is found to have acted improperly or behaved in a manner which is in contravention of this policy, s/he will be subject to the company's disciplinary policy, and such behaviour could lead to disciplinary action

10.6 Any queries regarding this policy should be raised in the first instance with the compliance manager.

Wilson & Sterling Consulting Team.