



IDG Group DMCC

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ANTI-BRIBERY POLICY

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ANTI-BRIBERY POLICY

1. Scope

This policy sets out the responsibilities of IDG and all its employees, officers, agency workers, agents, consultants and contractors, or any persons or companies acting for it or on its behalf, both in the UK and overseas, in observing and upholding our position on bribery and corruption. It provides information and guidance for you on how to recognise and deal with bribery and corruption issues.

IDG is committed to applying the highest standards of ethical conduct and integrity to its business activities. The integrity and reputation of IDG depends on the honesty, fairness and integrity brought to the job by everyone associated with it. When acting on behalf of IDG you are responsible for maintaining IDG's reputation and for conducting business honestly and professionally. Any breach of the IDG Anti-Bribery procedures will normally be treated as Gross Misconduct.

IDG will uphold all laws relevant to countering bribery and corruption. We are bound by the UK Bribery Act 2010, the US Foreign Corrupt Practices Act 1977, and under any applicable law in the countries in which IDG has operations, in respect of our conduct. Under this legislation, individuals found guilty of offences relating to bribery and corruption are punishable by up to ten years' imprisonment. In addition, if IDG or its employees are found to have taken part in any bribery or corruption offences, IDG could face an unlimited fine and very serious damage to our reputation. We therefore take our legal responsibilities very seriously.

IDG will not tolerate any form of bribery and corruption whether direct or indirect. The Directors and senior management are committed to implementing and enforcing effective systems throughout IDG to prevent, monitor and eliminate bribery, in accordance with its obligations under the Bribery Act 2010 and is therefore committed to implementing and enforcing effective systems to counter bribery.

For the purposes of this policy, "third-party" means any individual or organisation with whom or which you come into contact during the course of their work for IDG, and includes actual and potential clients, business contacts, referrers of clients, suppliers, agents, advisers, and governments and public bodies (including their advisers, representatives and officials, politicians and political parties).

2. What is bribery?

A bribe is essentially a financial or other advantage offered or provided:

- to induce or reward the improper performance of a function or activity; or
- the acceptance of which is in itself the improper performance of a function or activity.

"Function or activity" includes:

- any function of a public nature.
- any activity connected with a business.
- any activity performed in the course of a person's employment.
- any activity performed by or on behalf of a body of persons (whether corporate or unincorporated).
- any function or activity which is expected to be performed in good faith, impartially or where a person performing it is in a position of trust by virtue of performing it.

A function or activity is covered even if it has no connection with the United Kingdom and is performed in a country or territory outside the United Kingdom.

"Improper performance" is essentially performance in breach of specific expectations of impartiality, good faith or trust or of the expectation that a reasonable person in the United Kingdom would have in relation to the relevant function or activity. At its most basic level, improper performance is allowing considerations of personal gain to influence official, business or other non-personal decisions.

Examples of bribery offences include the following:

- offering a bribe (whether directly or through a third-party and whether or not the recipient is the person carrying out the function or activity).
- requesting or accepting a bribe (whether directly or through a third-party and whether the advantage being sought is for the requestor or a third-party).

There is a further offence of bribing a foreign public official by offering the official a financial or other advantage with the intention to influence the official in his or her capacity as a foreign public official and to obtain or retain business, or an advantage in the conduct of business. In some cases, it does not matter for the purposes of establishing an offence whether or not those offering or accepting the bribe knew or believed that the performance sought was improper.

A business organisation such as IDG also commits an offence if a person associated with IDG (including employees, agents and other organisations acting on behalf of IDG bribes another person intending to obtain or retain business or a business advantage for IDG. However, it is a defence for IDG to prove that it had in place adequate procedures designed to prevent such associated persons from undertaking such conduct. To establish this offence, it is not necessary for the associated person to be prosecuted.

Offering a bribe: example

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 client to accept your offer.

Receiving a bribe: example

A supplier gives your nephew a job but makes it clear that in return they expect you to use your influence in IDG 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: example

You arrange for the business to pay an additional payment to a foreign official to speed up an administrative process such as for papers to be processed overseas. The offence of bribing a foreign public official has been committed as soon as the offer is made. This is because it is made to gain a business advantage for us. We may also be found to have committed an offence.

3. Facilitation payments and kickbacks

IDG does not make, and will not accept, facilitation payments or "kickbacks" of any kind. These are typically small, unofficial payments made to secure or expedite a routine action by a government or quasi-government official. They are not commonly paid in the UK but are common in some other jurisdictions.

If you are asked to make a payment on IDG's 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.

4. Donations

We only make charitable donations that are legal and ethical. No charitable donation must be offered or made

on behalf of IDG without the prior written approval of IDG.

5. Gifts and hospitality

No offer, provision or suggestion of any gift or hospitality may be made to any person or entity on behalf of IDG or by any employee of IDG in the course of or in connection with their employment (or accepted by any employee of IDG in the course of or in connection with their employment) without the prior written approval of your line manager. Your line manager has the authority to approve gifts or hospitality to be given on behalf of IDG (through themselves or one or more employees) up to a value of USD 50 per occasion, subject to complying with the requirements (including in relation to record keeping) set out in this policy.

For the purposes of this policy:

- “gift” includes (but is not limited to) any financial or other favour or advantage offered, provided or suggested other than in the normal course of IDG’s business on its usual terms. A gift may also include desisting from taking a step which would usually be taken to the detriment or potential detriment of another party, such as enforcing a debt.
- “hospitality” includes (but is not limited to) the provision of meals, drinks, accommodation or entertainment.
- “occasion” is an offer of a gift or hospitality and any other offers to the same individual, organisation or group of associated organisations or individuals on behalf of IDG within the last three months.

Before giving authority, IDG will check that the proposed gift or hospitality meets the following requirements:

- it is proposed for legitimate purposes, such as establishing, building or furthering proper business relationships.
 - it is not proposed with the intention, hope or expectation that it may influence a third-party to carry out any function or activity improperly.
 - it is not proposed in circumstances where its acceptance would amount to an improper exercise of any function or activity.
 - it is not proposed to be made to a foreign public official.
 - it complies with any applicable local law.
 - it does not include cash or a cash equivalent; and
- in view of its value, it does not create a risk that the recipient may feel obliged, induced or encouraged to carry out any function or activity improperly. This value will vary depending on the recipient and the surrounding circumstances. For example, generous hospitality which would not create any such risk if offered to a director of a large company may create such a risk if offered to a junior procurement officer in the same company.
- it is to be given openly, not secretly or ‘on the quiet’.

You should record the detail of any actual or proposed gifts or hospitality received from or provided to third parties. Please use the **Register of Gifts / Hospitality Received and Provided** which is available to all managers on the Server for each country of operation. If you do not have access to the Server, please request the form from your Project Manager / Country Manager.

6. What is not acceptable?

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

- to offer, provide, suggest or accept a gift or hospitality without the appropriate authority under this policy.
- to seek authority under this policy without full disclosure of all the relevant circumstances surrounding the proposed gift or hospitality.
- (whether or not authority under this policy has been obtained) to offer, provide, suggest or accept a gift or hospitality in circumstances where the requirements set out above are not met.
- to treat any other employee less favourably because they raised concerns under this policy;
- to engage in any other activity that in breach of this policy.

7. 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 IDG, under the control of IDG or in association with IDG. If you are involved in engaging any agencies, professional services or temporary agency staff on behalf of IDG, you must bring this policy to their attention.

You must notify your line manager as soon as possible if you have reason to believe or suspect that a breach of this policy may have occurred, or may foreseeably occur in the future. 'Red flags' that may indicate bribery or corruption are set out in the attached Schedule.

Any employee who breaches this policy will face disciplinary action, which could result in dismissal for gross misconduct. IDG reserves the right to terminate any contractual relationship with other workers or third parties if they breach this policy.

8. Record-keeping

In order to comply with our legal obligations, it is essential that IDG keeps proper financial records and has appropriate internal controls in place to evidence the business reason for making payments to third parties. The office manager will keep and maintain a central written record of all authority provided in relation to hospitality or gifts offered or accepted on behalf of IDG (through themselves or one or more employees).

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 accurately and completely. No accounts must be kept off-record to facilitate or conceal improper payments.

9. 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. Concerns should be reported by following the procedure set out in the IDG Whistleblowing Policy (found on the Server and on the website at www.idg-security.com).

It is important that you tell your line manager as soon as possible if you believe that you have been 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 corrupt activity.

10. Protection

Employees and other workers who refuse to accept or offer a bribe, or who raise concerns or report another's wrongdoing, are sometimes worried about possible repercussions. All employees will receive the support of IDG if they report suspected bribery in good faith even if, following an investigation, it is found that no bribery took place.

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 they have reported in good faith a suspicion that an actual or potential bribery or other corruption offence has taken or may take place. Detrimental treatment includes disciplinary action, dismissal, 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, you should raise it formally using our grievance procedure.

11. Training and communication

Training on this policy forms part of the induction process for all new employees. All existing employees will receive relevant training on how to implement and adhere to this policy.

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.

12. Monitoring and review

A designated Director will have responsibility for monitoring the effectiveness and reviewing the implementation of this policy, regularly considering its suitability, adequacy and effectiveness. Any improvements identified and accepted will be made as soon as possible.

Schedule to Anti-Bribery Policy

Potential risk indicators: 'Red Flags'

The following is a list of possible 'red flags' that may arise during the course of you working for IDG and which may raise concerns under 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.

- 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 suggests a commission or fee arrangement before committing to sign up to a contract with IDG
- 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 request that payment is made to a country or geographic location different from where the third party resides or conducts business
- a third-party request an unexpected additional fee or commission to "facilitate" a service
- a third-party demand or suggests entertainment or gifts before commencing or continuing business with IDG
- a third-party request that a payment or favour should be given or received to "overlook" legal violations
- a third-party request that you provide employment or some other advantage to a friend or relative with an indication or implication that it may be worth your while
- you receive an invoice from a third-party that appears to be different from the standard form normally used by that party
- a third-party insists on the use of side letters or refuses to put terms agreed in writing
- you notice that IDG has been invoiced for a commission or fee payment that appears large given the service stated to have been provided
- a third-party request or requires the use of an agent, intermediary, consultant, distributor or supplier that is not typically used by or known to IDG
- you are offered an unusually generous gift or offered unusually lavish hospitality by a third-party.