

Scope and Purpose

DSM's Anti-Bribery procedures apply to all employees, as well as agency workers, consultants, contractors and sub-contractors both in the UK and overseas.

The aim of this Policy is to establish ground rules that fraud, corruption and bribery will not be tolerated and spell out the consequences of fraud and or bribery. It also sets out the framework to ensure a fast and appropriate response to instances of alleged fraud, corruption and bribery.

The overall objective is to limit the Company's exposure to fraud, corruption and bribery and to minimise financial loss and the potential adverse effects on its image and reputation in the event of its occurrence.

Principles

The integrity and reputation of DSM depends on the honesty, openness and fairness brought to their day to day working by everyone associated with DSM.

DSM will not tolerate any form of corruption or bribery, whether direct or indirect, by, or of, its employees, officers, agents or consultants or any persons or companies acting for it or on its behalf.

The Directors and senior management are committed to implementing and enforcing effective systems throughout DSM to prevent, monitor and eliminate bribery and or corruption, in accordance with its obligations under the Bribery Act 2010.

This Anti-Bribery and Corruption Policy outlines the Company's position on preventing and prohibiting bribery and corruption. In addition, it will be included in on and off-site personnel and sub-contractor inductions and training.

All employees and any other person acting on behalf of DSM are prohibited from offering, giving, soliciting or accepting any bribe, whether cash or other form of inducement to or from any person or DSM in order to gain any commercial, contractual or regulatory advantage for DSM in a way which is unethical or in order to gain any personal advantage, monetary or otherwise, for themselves or anyone connected with them.

DSM will continue to provide bona fide hospitality to clients and incur promotional expenditure. However, all such expenditure must be transparent, proportionate, reasonable and authorised in advance, in accordance with DSM's anti-bribery and corruption policy procedures.

In the course of providing services to clients, or in dealings with suppliers, or any other person having similar connections to DSM, employees should under no circumstances accept money, gifts or other forms of reward with a value exceeding £25 or without prior consent from a Director. All such reported gifts shall be recorded.

Inevitably, decisions as to what is acceptable may not always be easy. If anyone is in doubt as to whether a potential act constitutes bribery, the matter should be referred to a Director before proceeding.

Prevention Measures

All employees and any other individuals acting on behalf of the DSM are required to familiarise themselves with and comply with DSM's Anti-Bribery and Corruption procedures.

The Company will: -

- foster a culture within the Company in which bribery and/or corruption is never acceptable.
- institute and maintain cost effective measures and procedures to deter fraud, corruption and bribery.
- implement, via its' senior management, effective measures to prevent, monitor and eliminate fraud and or bribery.
- depend on all employees, and those acting for the Company, to assist in the prevention of bribery and corruption. Therefore, all employees and others acting for, or on behalf of, the DSM are expected to report any suspected bribery to the DSM following the DSM's Anti-Bribery and Corruption procedures.
- expects the following of employees:-
 - To act with integrity at all times;
 - To adhere to the appropriate Code of Conduct;
 - To comply with Standing Orders, Financial Regulations and the Schedule of Delegated Authority; and
 - To raise concerns as soon as any impropriety is suspected.
- support employees if they report any incident of suspected bribery and or corruption.
- rigorously investigate instances of alleged fraud/bribery and pursue perpetrators to seek restitution of any asset fraudulently obtained together with the recovery of costs.
- take firm and vigorous action where appropriate against any individual or group perpetrating fraud against the Company and or acts of bribery.
- suspend employees suspected of fraud and or bribery from their duties while the investigation is being carried out and invoke its disciplinary procedures where any employee is suspected of fraud and or bribery, and proven allegations may result in a finding of gross misconduct and immediate dismissal.
- assist the police and all other appropriate authorities in the investigation and prosecution of those suspected of fraud/bribery.
- regularly communicate its anti-fraud and anti-bribery measures to employees and associated persons. The Company will set up training sessions where applicable. **Aaron Jarvis (Financial Controller)** is the nominated **Compliance Officer** responsible for the implementation of this policy.
- The nominated individual responsible for the maintenance of the Gifts and Hospitality register is **Victoria McMahon (Quality & Environmental Assistant)**
- not conduct business with third parties including clients, suppliers, agents or representatives who are not prepared to support its anti-bribery and corruption objectives and terminate the contracts of any associated persons, including consultants or other workers who act for, or on behalf of, the Company who are found to have breached this policy.

Definitions

Fraud - The Fraud Act 2007 defines three main types of fraud

Fraud by false representation-where an individual dishonestly and knowingly makes a representation that is untrue or misleading.

Fraud by wrongfully failing to disclose information- when an individual wrongfully and dishonestly fails to disclose information to another person when they have a legal duty to disclose it, or where the information is of a kind that they are trusted to disclose it, or they would be reasonably expected to disclose it.

Fraud by abuse of position- where an individual who has been given a position in which they are expected to safeguard another person's financial interests dishonestly and secretly abuses that position of trust without the other person's knowledge.

For fraud to be committed there will need to be an identifiable intent by the individual to make a gain or to cause a loss or to expose another to the risk of loss. Therefore, the term 'fraud' includes situations where a person dishonestly makes a false representation, wrongfully fails to disclose information or abuses a position of trust, with the intent to make a gain or cause a loss or to expose another to the risk of loss.

There are 5 main categories of Fraud

- employment application fraud
- unlawful obtaining or disclosure of personal data
- unlawful obtaining or disclosure of commercial data
- account fraud
- dishonest action by staff to obtain a benefit by theft or deception

Corruption - is the misuse of entrusted power for private gain.

Bribe - A bribe is defined as a financial advantage or other reward that is offered to, promised to, given to, or received by an individual or the Company to induce or influence that individual or DSM to perform its public or corporate functions or duties in an improper manner (i.e. not in good faith, not impartially, or not in accordance with a position of trust).

Bribery - Under the Bribery Act 2010 is the offer or receipt of any gift, loan, payment, reward or other advantage to or from any person as an encouragement to do something, which is dishonest, illegal, or a breach of trust, in the conduct of the Company's business.

The Bribery Act 2010 creates the criminal offences of:

- any Company, employee or associated person (including consultants, agents, contractors or temporary staff) acting for, or on behalf of, the Company offering, promising or giving a bribe;
- An Company, employee or associated person acting for, or on behalf of, the Company requesting, receiving, or agreeing to receive a bribe;
- An employee or associated person acting for, or on behalf of, the Company offering, promising or giving a bribe to a foreign public official with the intention of influencing that official in the performance of his/her duties to gain an advantage; and
- failure by the Company to prevent bribery by its employees or associated persons acting for, or on behalf of, the Company.

The Company prohibits employees or associated persons from offering, promising, giving, soliciting or accepting any bribe. The bribe might be cash, a gift or other inducement to, or from, any person or Company, whether a public or government official, official of a state-controlled industry, political party or a private person or Company. The bribe might be made to ensure that a person or Company improperly performs duties or functions (for example, by not acting impartially or in good faith or in accordance with their position of trust) to gain any commercial, contractual or regulatory advantage for the Company in either obtaining or maintaining Company business, or to gain any personal advantage, financial or otherwise, for the individual or anyone connected with the individual.

This prohibition also applies to indirect contributions, payments or gifts made in any manner as an inducement or reward for improper performance, for example through consultants, contractors or sub-contractors, agents or sub-agents, sponsors or sub-sponsors, joint-venture partners, advisors, Tenants, suppliers or other third parties

To place this in context, you should be aware that if you engage in activities which are contrary to UK anti-bribery, fraud and corruption legislation, you could face up to 10 years in prison and/or an unlimited fine, and the Company could also be liable to an unlimited fine and Government sanction.

Anti-Bribery and Corruption Strategy

The Company's current arrangements are aimed at tackling fraud, bribery, corruption, theft, and breaches of regulations.

The arrangements can be categorised under the following main headings:

- culture
- raising concerns
- prevention (e.g. effective control systems)
- detection and investigation
- training

They are supported by scrutiny of the Company's affairs by a range of bodies and individuals, including:

- Our external auditor
- Our internal auditors
- H M Revenue and Customs
- Suppliers / Contractors
- Stakeholders / Partnership Companies
- Employees of the Company
- Board Members

Culture

The Company's culture is intended to foster honesty and integrity. Both members and employees are expected to lead by example in adhering to regulations, procedures and practices.

As part of the culture the Company will provide clear routes by which concerns can be raised

by employees, and by those outside the service. The Whistle Blowing Policy forms part of the staff handbook.

Line managers and the Senior Management Team are expected to deal promptly, firmly and fairly with suspicions and allegations of fraud, bribery or corrupt practice.

Raising Concerns

Employees are encouraged to raise any concerns they may have in respect of fraud and corruption.

The Company's Whistle Blowing Policy gives further guidance on how to raise concerns and the support and safeguards available to those who do so. These safeguards offer a framework of protection against victimisation or dismissal and may include identity concealment and protection from harassment.

Our Customers may also use the Company's complaints procedure for this purpose where appropriate. Line supervisors/managers and directors are responsible for following-up any allegations of irregularity; it is their responsibility to inform the Senior Management Team immediately of such allegations and the results of their investigations.

The Company and its senior management are committed by this policy to deal firmly with any proven financial malpractice. Where, after a proper audit investigation carried out by or on behalf of the Senior Management Team, there is evidence that financial impropriety has occurred, the Company will normally expect the circumstances to be referred to the Police for advice, further investigation, and prosecution.

Where the outcome of audit or Police investigation indicates improper conduct by an employee, the Company's Disciplinary Procedures will normally be applied by the Senior Management Team /Directors of the service concerned. The recovery of defrauded funds is an essential part of the Company's strategy.

When it is found that fraud/bribery or corruption has occurred due to a breakdown in the Company's systems or procedures, the Senior Management Team are responsible for ensuring that appropriate improvements in systems of control are implemented in accordance with audit recommendations.

Prevention

The Company has a series of comprehensive and inter-related procedures to ensure proper conduct of its affairs, which comprise:

- Standing Orders
- Financial Regulations
- Schedule of Delegated Authority
- Quarterly Internal Controls Assurance Statements from managers
- Code of Conduct for Employees (refer to staff handbook)
- Financial Instructions and Procedures;
- Data Protection policy and Procedures
- Risk management strategy and procedures
- Whistle Blowing Procedures
- Disciplinary Procedure
- IT Security Policy

Internal audit undertaken an annual programme of reviews, which is closely aligned with the Company's risk base, designed to provide the assurance over the systems of internal control. The system of internal control is based on an on-going process designed to identify the principal risks, to evaluate the nature and extent of those risks and to manage them effectively. Managing the risk of fraud/bribery forms part of this process.

Members and staff are expected to adhere to and to operate within:

- Standing Orders, Financial Regulations and Schedule of Delegated Authority

Employees are required to operate within the following guidelines:

- A key measure in the prevention of fraud, bribery and corruption is to take effective steps at the recruitment stage to establish, as far as possible, the previous record of potential employees in terms of their propriety and integrity. Written references for potential employees are obtained as part of the recruitment process.
- Employees, once recruited, are expected to adhere to all rules and codes of conduct as communicated to them by management, the staff handbook and their contract of employment and to follow standards of conduct issued by their personal professional institute, and or the following instructions where applicable. You should at all times act in accordance with the following provisions: -
 - behave honestly, be trustworthy and set a good example;
 - use the resources of the Company in the best interests of the Company and do not misuse those resources;
 - make a clear distinction between the interests of the Company and your private interests to avoid any conflict of interest, and if such conflict does arise you should report it to the Senior Management Team immediately;
 - ensure that any community support, sponsorship and charitable donations do not constitute bribery, and if in doubt you should consult the Senior Management Team;
 - confidentially report all incidents, risks and issues which are contrary to this policy document to the Senior Management Team;
 - raise any issues regarding anti-bribery and corruption laws and the Company's policies. Queries will be dealt with anonymously and a written response will be issued;
 - Do not offer or accept bribes
 - Do not, without express prior written approval from the Senior Management Team, offer or accept any gifts or hospitality to or from clients, contractors, suppliers, other third parties or public officials.

- Do not offer money to any public officials in order to speed up service or gain improper advantage. This type of bribery is a 'facilitation payment' and is illegal."

Disciplinary Procedures for all categories of employee will be applied to deal with improper conduct.

The following internal control measures are also in force:

- The Senior Management Team has the responsibility to ensure the proper administration of the Company's financial affairs.
- Operational systems and procedures will incorporate efficient and effective internal controls, both financial and non-financial. Senior Management Team /Directors are required to ensure that such controls, including those in a computerised environment, are properly maintained and documented. The existence and appropriateness of controls is independently monitored by Internal and External Audit procedures.

Corporate Entertainment, Gifts, Hospitality and Promotional Expenditure

Gifts and hospitality should not constitute a bribe under the Act providing it is for legitimate commercial purposes. The Act is not intended to prohibit hospitality, promotional or similar business expenditure providing that expenditure is reasonable and proportionate.

The Company only permits corporate entertainment, gifts, hospitality and promotional expenditure that is undertaken:

- for the purpose of establishing or maintaining good business relationships;
- to improve the image and reputation of the Company; or
- to present the Company's services effectively;

provided that it is:

- arranged in good faith, and
- not offered, promised or accepted to secure an advantage for the Company or any of its employees or associated persons or to influence the impartiality of the recipient.
- Charitable Donations - strict rules apply to the allocation of any Charitable donation made by the Company

Detection and Investigation

The operation of preventative systems, particularly internal control systems within the Company, help to deter any fraudulent activity. However, such activity may nevertheless occur. It is often the alertness of elected members, staff and the general public to the possibility of fraud and corruption that leads to detection of financial irregularity. In such a situation the Company has in place arrangements to enable any such information to be properly dealt with, investigation and detection to occur, and appropriate action to be taken.

The Financial Regulations require that the Senior Management Team be notified immediately of all financial or accounting irregularities or suspected irregularities or of any circumstances which may suggest the possibility of irregularities including those affecting cash, stores, property, remuneration or allowances. Reporting of suspected irregularities is essential as it:

facilitates a proper investigation by experienced staff and ensures the consistent treatment of information regarding fraud, bribery and corruption.

When so notified, the Senior Management Team will instigate an investigation. The designated officer, auditor or other advisor will:

- deal promptly with the matter
- record evidence received
- ensure the security and confidentiality of evidence (e.g. impounding a computer)
- work closely with senior managers of the service concerned and other agencies, such as the Police and Courts to ensure that all issues are properly investigated and reported upon
- ensure maximum recoveries are made on behalf of the Company
- assist the line managers to implement Company disciplinary procedures where considered appropriate (referral to the Police will not prohibit or restrict action under the Disciplinary Procedure).

Training

An important contribution to the continuing success of an Anti-fraud/corruption and Anti bribery strategy, and its general credibility, lies in the effectiveness of programmed training, throughout the Company.

This will be achieved through the development of both induction and refresher training for all personnel involved in internal control systems to ensure that their responsibilities and duties in this respect are regularly highlighted and reinforced.

The investigation of fraud, bribery and corruption rests with the Senior Management Team and Internal Audit. It is essential that there are an adequate number of trained employees able to undertake this work, and this requirement is reflected in the contractual arrangements for the provision of Internal Audit services.

Data Protection

When an individual reports suspected instances of bribery, the Company will process any personal data collected in accordance with its Data Protection Policy. Data collected from the point at which the individual makes the report is held securely and accessed by, and disclosed to, individuals only for the purposes of dealing with the report of bribery.

Conclusion

The Company has in place a clear network of systems and procedures to prevent and detect fraud, bribery and corruption. These arrangements should keep pace with any future developments in techniques for preventing and detecting fraudulent activity.

To this end the Company maintains a continuous overview of such arrangements.

Through the Senior Management Team it will ensure a regular review of Standing Orders, Financial Regulations, key control systems and audit arrangements is conducted.

This policy document is not regarded as exhaustive but does give specific examples of situations and sets out the rules and procedures and which should be followed.

If you are at any time uncertain as to whether your actions will comply with this policy, you must seek guidance from the Senior Management Team.

Breach of the Policy

Any breach of DSM's Anti-Bribery and Corruption procedures will normally be treated as Gross Misconduct. Employees should also note that bribery is a serious criminal offence, which could result in prosecution with a 10 year prison sentence and unlimited fines.

Document history

Version	Section	Change details	Date	Approved by
1	Whole Document	Initial issue	Jan 2018	
2	Whole Document	Policy number issued and font changed	Feb 2018	
3	Whole Document	Data Protection updates	June 2018	
4	Whole Document	Annual review	April 2019	
5	Whole Document	Annual review	Nov 2019	
5	Whole Document	Annual review	May 2020	AJ
5	Whole Document	Annual review	Jan 2021	AJ
6	Prevention Measures	Compliance officer names & G/H register administrator named	May 2021	AF
6	Whole Document	Annual review	Jan 2022	AJ



Andrew Fletcher
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