

# Anti-Bribery Policy

HORIBA MIRA are fully committed to conducting business free of bribery and corruption. We believe that it is important that our business dealings are carried out fairly, professionally and with integrity and as such we will not tolerate bribery or corruption in any form.

**Such acts would damage our reputation and expose the Company and its employees and representatives to the risk of fines and imprisonment. We operate and enforce systems to counter corruption and bribery.**

The aim of this Policy is to ensure that all those working for the Company understand our stance on bribery and corruption, are able to recognise bribery and corruption issues and know our responsibilities in preventing such behaviour.

Responsibility for this Policy rests with the Executive Directors. Day to day responsibility for its implementation, and any queries relating to it rest with the Legal Function Leader and it will be regularly reviewed to ensure the Company complies with legislation.

## Scope

This Policy applies to all those working for the Company regardless of position. It also includes home workers, casual workers, consultants, volunteers, agency workers, contractors, overseas representatives and any other person associated with us, any of our subsidiaries or any of their employees.

It does not matter whether bribery occurs in the UK or abroad. A corrupt act committed abroad may well result in a prosecution in the UK.

## What is Bribery?

The Bribery Act 2010 sets out four main offences:

1. Giving or offering a bribe. An example of this is where a customer is offered a weekend away in return for them agreeing to give us some business.
2. Receiving a bribe. An example of this is where an associated person accepts a weekend away from a supplier on the proviso that the employee will put business the supplier's way.
3. Bribery of a foreign official. An example of this would be where a payment is made to a foreign official to speed up an administrative process.
4. A corporate offence of failing to prevent bribery i.e. a failure to have adequate procedures in place to prevent bribery.

## Individual Responsibilities

It is the responsibility of all those working with us to comply with this Policy.

As a Company we will not tolerate any acts of bribery nor will we tolerate acts of retaliation against any individual who refuses to commit an act of bribery or who has reported a suspicion of bribery under this policy. Any breach of this policy will result in disciplinary action, which may include dismissal. In addition, an individual committing an offence under the Bribery Act 2010 can be imprisoned for up to 10 years.

We expect individuals to prevent any acts of bribery or corruption and if an individual has reason to suspect bribery or corruption then this should be reported immediately to HR and Legal.

Examples of potential bribery include, but are not limited to, the following:

- A third party requires a commission or fee prior to signing a contract to do business
- A third party offers a disproportionately lavish gift
- A third party requires payment to be made in cash and/or refuses to provide an invoice
- A third party asks for payment to "overlook" a legal requirement

## Corporate Hospitality and Gifts

Corporate hospitality and gifts are not in themselves unlawful but can amount to a bribe if they are given or received with the intention of influencing business decisions. For this reason Gifts and Corporate hospitality is allowed provided that:

- It complies with local law
- It is given openly and in our name
- It is not made with the intention of influencing a business decision i.e. not to retain, obtain business or as a reward for the provision of business
- It is appropriate both in the circumstances, type and value of the gift/corporate hospitality
- It is not offered to a government official or political party.

The following are not permitted:

- The giving, promise to give, or offer of a payment, gift or hospitality:
  - either to attain or reward the giving of a business advantage
  - to a government official, agent or representative to achieve compliance with or speed along a routine procedure
- The acceptance of a payment, gift or hospitality from a third party where it is provided with an expectation of a business advantage being provided to them.

All hospitality and gifts given and received, above the value of £50, must be promptly declared by individuals in the Corporate 'Gift and Hospitality Register'. Any expenses incurred as a result of hospitality, gifts or expenses

incurred to third parties must be promptly dealt with and processed in accordance with our expenses procedure. These will be regularly reviewed.

## Entertainment of Visitors and Clients

When entertaining visitors or clients it is important that all staff are aware of and adhere to the following guidelines:

1. If visitors to MIRA stay overnight in the locality, they may be entertained to dinner by management or staff, as appropriate. The authorisation will be at the discretion of a Department Manager or above. Normally such entertainment would be considered as an extension of normal business, and good client relations practice.

2. Normally the number of members of MIRA staff should not exceed the number of visitors.

3. If unusual arrangements are to be considered, such as the member of staff being accompanied by their partner, entertainment in the home of the member of staff at MIRA expense, or loan of a MIRA vehicle, then a Senior Manager/Sub Director or Executive Director should be consulted.

4. In general, the costs should be kept reasonable by the use of restaurants local to MIRA but in the case of high level visitors an Executive Director may authorise the use of higher level/cost establishments.

5. The appropriate member of the Commercial team responsible for the client account should be informed of

any plans for entertainment and where appropriate should accompany the customer and MIRA team member(s).

6. Where MIRA staff are to accompany/invite clients or visitors to an "event" (golf, football/rugby game, motorsport event etc.) then authorisation should be sought from a Senior Manager/Sub Director or Executive Director.

7. Where MIRA is hosting customers, the most senior member of staff will be expected to settle the bill.

8. Where the cost of the entertainment or event is being met by the client or visitor then the MIRA member of staff should acknowledge such receipt in the 'Gift and Hospitality Register' where the value of the gift is above the agreed threshold of £50.

Please note this policy applies to all sub-companies, joint ventures and partners etc.

## Facilitation Payments and Donations

In some countries it is not unusual for small and unofficial payments to be made to government officials to speed up or achieve compliance with a routine procedure. Such payments are called facilitation payments and are not acceptable to our organisation. Therefore, if payment is required to be made on our behalf, an individual should ensure that they know what the payment is for, check whether this is proportionate to the goods or services provided and obtain a receipt for the payment which describes the reason for the payment.

The original of the receipt is sent to the Finance Department, a copy is retained in the project file.

- We do not make donations to political parties.
- Any charitable donations that we make must be legal, ethical and comply with local laws.
- All donations must have the prior approval from the Commercial Director

If there is any doubt regarding facilitation payments or donations, guidance should be sought in advance from the relevant Director.

## Exceptional Circumstances

In some circumstances a payment is justifiable. If an employee is faced with a threat to his or her personal safety or that of another person if a payment is not made, they should pay it without fear of recrimination. In such cases, however the Legal Function Leader must be contacted as soon as possible, and the payment and the circumstances in which it was made must be fully documented.

Such cases will be rare. All the Company's employees visiting regions where such cases are more common should familiarise themselves, prior to travel, with current guidance relating to those countries.

## Raising an Issue

Any individual who has a query under this policy, including whether any particular steps may amount to bribery, should raise these with their Line Manager.

If an individual has a concern because they suspect a breach of this policy, they should report it straightaway, either as a Quality Concern, or as per our Public Interest Disclosure Procedure.

Similarly if an individual believes that they are a victim of bribery and corruption, they should raise this with their Line Manager, HR & Legal as soon as possible.

No individual will suffer any less favourable treatment for raising a concern under this policy provided that the concern is raised in good faith.

Staff not adhering to the MIRA Anti-Bribery Policy will be investigated under HM000712: Disciplinary and Appeals Procedure and relevant action taken if appropriate.

If a member of staff has a potential conflict of interest when purchasing goods or services they should complete HM000170: Conflict of Interest Form as mentioned in procedure HM000116: Requesting Purchases.

If a member of staff has a potential conflict of interest with a customer then they should refer to the process flow included in HM000962: Impartiality Procedure for guidance.