



**EKULT GROUP LTD**  
**ANTI-BRIBERY AND CORRUPTION POLICY [EG-JP-011]**  
Issued Date: 30.09.2016

### **Introduction**

The Director(s) of Ekult Group Ltd are fully committed to operating a zero tolerance policy to bribery and Corruption. This principle supports the company ethic of undertaking our business in a scrupulously impartial and honest manner in all dealings in the UK and abroad.

The UK Bribery Act 2010 created offences and penalties for bribery and corruption, and a corporate offence of failing to prevent bribery. The Act requires companies to introduce 'adequate procedures' to prevent bribery.

This policy sets out the responsibilities of Ekult Group Ltd staff and businesses in preventing bribery and how we will Implement 'adequate procedures' to achieve this.

### **Definition**

Ekult Group Ltd defines bribery as the offering, promising, giving, accepting or soliciting of a payment, gift, favour or financial or other advantage to influence a business outcome improperly, or to induce or reward improper conduct. Bribery and corruption can be direct or indirect through third parties such as agents, brokers, joint venture partners etc. Facilitation payments are bribes, even if they are legal or accepted practice in some countries.

We refuse to participate in any kind of corrupt activity, either directly or through third parties.

This includes offering, giving or receiving bribes or improper payments including facilitation payments, even if such practices are perceived as part of local business practice

An allegation of bribery can seriously damage our reputation. It is better to miss out on business than compromise our integrity.

### **Scope**

The UK Bribery Act 2010 requires Ekult Group Ltd to implement adequate procedures to prevent bribery by any person or organisation that acts for or on behalf of Ekult Group Ltd. This policy, and associated policy guideline, applies to every employee, contractor, director and officer in all the companies under the control of Ekult Group Ltd. It also applies to any third party service providers such as agents, consultants, intermediaries, contractors or suppliers who work on our behalf or in our name. All third parties will be required to act in accordance with this policy when acting on our behalf.

### **What we promise**

#### **We will always:**

- Seek to avoid even the appearance of wrong doing
- Record all payments and benefits provided to public officials
- Report any attempts to bribe us or solicit bribes from us
- Report any suspicions we have of bribery or corruption
- Remember that UK bribery laws apply anywhere in the world.

#### **We will never:**

- Participate in any form of corrupt behaviour
- Engage public officials to provide services without approval from Group Head Office
- Conceal or fail to record accurately and completely the true nature of our activities
- Falsify or tamper with the company's books or records Pay more than the fair market value for goods and services
- offer, pay, make, seek or accept a bribe (as per definition).

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**Principle**

Our principle is simple. We will not offer, give or receive bribes, or make or accept improper payments to obtain new business, retain existing business, or secure any improper advantage, and we won't use or permit others to do such things for us. It is better to miss out on the business or lose money.

**Procedures**

Our Adequate Procedures, Strategy and Implementation Plan follow 6 principles as follows:-

- **Top-Level Commitment**  
All our director(s) & senior managers will lead by example and demonstrate a culture in which bribery is never acceptable.
- **Proportionate Procedures**  
Our Policies will be made clear, practical, accessible, effectively implemented and always enforced. We will address the risks created by gifts and hospitality, sponsorship and donations through the enforcement of our internal policies.
- **Risk Assessment**  
Risk Assessments will be undertaken looking at our operations, people, geographical spread and structure, which will inform the priorities in terms of anti-bribery implementation and training.
- **Due Diligence**  
Our approach will be effective and risk based, we will ensure that our due diligence procedures reflect the identified risk areas. Our external business partners will be subject of due diligence, and if we decide they cannot be trusted to comply with our standards, then we will not do business with them.
- **Communication**  
Policies and procedures will be relayed by means of a training programme and regular tool box talks. Other means of communication will be used in between training programmes. External partners will be regularly informed of our standards and expectations.
- **Record, detail and Review**  
We will evaluate the effectiveness of our procedures and update them whenever necessary. We will ensure that staff are confident that they can speak up about potential malpractice. We will test our compliance with this and its related policies.



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