**Anti-Corruption & Bribery Policy**.

Policy statement (the “**Statement**”).

It is the policy of KSA Group Ltd (the “**Company**”) to conduct business in an honest & ethical manner. The Company takes a zero-tolerance approach to bribery & corruption. The Company is committed to acting professionally, fairly & with integrity in all its business dealings & relationships, wherever it operates, & in implementing or enforcing effective systems to counter bribery. The Company will uphold all laws relevant in countering bribery & corruption in all the jurisdictions, in which it conducts business. The Bribery Act 2010 (the “**Act**”) applies to conduct both in the UK & abroad.

Scope & applicability.

This Statement applies to all individuals & entities working for, or on behalf of the Company: at all levels & grades, whether permanent, fixed-term or temporary, & wherever located, including consultants, contractors, seconded staff, casual staff, agency staff, volunteers, agents, sponsors & any other person who performs services for or on behalf of the Company (the “**Workers**”).

This Statement also binds any individual or organisation that Workers come into contact with during the course of their work & the running of the Company’s business: & includes actual & potential clients, intermediaries, referrers of work, suppliers, distributors, business contacts, agents, advisers, government & public bodies (including their advisers, representatives & officials), politicians & political parties (“**Third Parties**”).

What is bribery?

A bribe is an inducement or reward offered, promised or provided in order to improperly gain any commercial, contractual, regulatory or personal advantage, which may constitute an offence under the Act, namely:

\* giving or offering a bribe;

\* receiving or requesting a bribe; or

\* bribing a foreign public official.

The Company may also be liable under the Act, if it fails to prevent bribery by an associated person (including, but not limited to Workers & Third Parties) for the Company’s benefit.

Gifts & hospitality.

This Statement does not prohibit normal & appropriate gifts & hospitality (given & received) to, or from Third Parties, unless otherwise specifically stated. The Company provides guidance to Workers as to what is to be regarded as normal & appropriate gifts, & hospitality in terms of financial limits, subject to the principles set out below (the “**Overriding Principles**”), namely that any gift or hospitality:

\* must not be made with the intention of improperly influencing a Third Party or Worker to obtain, or retain business, or a business advantage, or to reward the provision or retention of business, or a business advantage, or in explicit or implicit exchange for favours or benefits;

\* must comply with local law in all relevant countries;

\* must be given in the name of the organisation, not in an individual’s name;

\* must not include cash or a cash equivalent;

\* must be appropriate in the circumstances;

\* must be of an appropriate type & value, & given at an appropriate time taking into account the reason for the gift;

\* must be given openly, not secretly; &

\* in the case of gifts, they must not be offered to, or accepted from, government officials or representatives, politicians or political parties, without the prior approval of the Company.

The Company appreciates that the practice of giving business gifts varies between countries & regions, & what may be normal & acceptable in one region may not be in another. The test to be applied is whether in all the circumstances the gift or hospitality is reasonable & justifiable both in the UK, & any other relevant country. The intention behind the gift should always be considered.

What is not acceptable?

It is not acceptable for any Worker (or someone on their behalf) to:

\* give, promise to give, or offer, a payment, gift or hospitality with the expectation or hope that they or the Company will improperly be given a business advantage, or as a reward for a business advantage already improperly given;

\* give, promise to give, or offer, a payment, gift or hospitality to a government official, agent or representative to facilitate or expedite a routine procedure;

\* accept payment from a Third Party where it is known or suspected that it is offered or given with the expectation that the Third Party will improperly obtain a business advantage;

\* accept a gift or hospitality from a Third Party where it is known or suspected that it is offered or provided with an expectation that a business advantage will be improperly provided by the Company in return;

\* threaten or retaliate against another Worker who has refused to commit a bribery offence or who has raised concerns under this policy; or

\* engage in any activity that might lead to a breach of this policy.

Facilitation payments & ‘kickbacks’.

The Company does not make & will not accept, facilitation payments or ‘kickbacks’ of any kind: such as small, unofficial payments made to secure or expedite a routine government action by a government official, or payments made in return for a business favour or advantage.

Charitable Donations & sponsorship.

The Company only makes charitable donations & provides sponsorship that are legal & ethical under local laws & practices, & which are in accordance with the Company’s policies & procedures.

Record keeping.

The Company keeps appropriate financial records & has appropriate internal controls in place which evidence the business reason for gifts, hospitality & payments made & received.

Responsibilities & raising concerns.

The prevention, detection & reporting of bribery, & other forms of corruption are the responsibility of all those working for, or with the Company. All Workers are required to avoid any activity that might lead to, or suggest, a breach of this Statement.

Workers are required to notify the Company as soon as possible, as to any breach of this Statement: more especially, if it is believed or suspected that a conflict with this Statement has occurred, or may occur in the future, or if they are offered a bribe, are asked to make one, suspect that this may happen in the future, or believe that they are a victim of another form of unlawful activity.

Any employee who breaches this policy may face disciplinary action, which could result in dismissal for gross misconduct. The Company reserves the right to terminate its contractual relationship with non-employee Workers if they breach this policy.

If any Third Party is aware of any activity by any Worker which might lead to, or suggest, a breach of this policy, they should inform Eric Walls (EricW@ksagroup.co.uk).

All Third Parties contract with the Company on the basis that they have implemented policies to implement the Act.

Training & communication.

Training on this policy is provided for all Workers. The Company’s zero-tolerance approach to bribery & corruption is, via the Company’s website communicated to clients, suppliers, contractors & business partners, & forms part therefore of their contractual relationships.

**KSA Group Limited**