



# Anti-Corruption & Bribery Policy

**Doc No:** EPOL 005 **Title:** Anti-Corruption & Bribery Policy

**Issue Date:** 10/10/2025 **Issue:** 2

**Author:** Jim Higgins

**Authorised:** Robert Fenton

## 1. Policy Statement

1.1 East Lancashire Chemical Company are committed to acting honestly, fairly, ethically and with integrity in all our business dealings and relationships both at home and abroad, and to implementing and enforcing effective systems to counter bribery and corruption.

1.2 East Lancashire Chemical Company take our legal obligation to prevent bribery and corruption very seriously and will ensure that our business dealings and relationships are conducted in compliance with all UK laws relating to the prevention of bribery and corruption including the "Bribery Act 2010".

## 2. The Purpose and Scope of This Policy

2.1 This policy sets out East Lancashire Chemical Company's responsibilities and those of others working for us, in observing and upholding our position on bribery and corruption. It also provides those individuals with information and guidance on how to recognise and deal with issues of bribery and corruption.

2.2 This policy applies to all persons working for East Lancashire Chemical Company or any of our subsidiary companies, or on our/their behalf, in any capacity, including employees at all levels and grades (whether permanent, fixed term or temporary), Directors, officers, agency workers, seconded workers, volunteers, interns, agents, contractors, external consultants, third-party representatives and business partners, sponsors, or any other person associated with us, wherever located.

2.3 This policy does not form part of any employee's contract of employment and is subject to amendment at any time.

2.4 In this policy, the term "Third-Party" means any individual or organisation you encounter during the course of your work for East Lancashire Chemical Company, and includes potential employees, employees, external funders, customers, suppliers, distributors, business contacts, agents, advisers, government and public bodies, including their advisors, representatives and officials, politicians and political parties.



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## 3. Responsibilities

3.1 Our board of Directors has overall responsibility for ensuring that this policy complies with our legal and ethical responsibilities, and that all those under our control comply with its provisions.

3.2 The Group Finance Director has primary and day-to-day responsibility for implementing this policy, monitoring its use and effectiveness, dealing with any queries about it, and auditing internal control systems and procedures to ensure they are effective in countering bribery and corruption.

3.3 Management at all levels are responsible for ensuring those reporting to them understand and comply with this policy and are given adequate and regular training on it.

3.4 The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of all individuals or entities stated at paragraph 2.2 above, who must:

- 3.4.1 ensure that they read, understand and comply with this policy.
- 3.4.2 avoid any activity that might lead to or suggest a breach of this policy; and
- 3.4.3 notify the Group Finance Director as soon as possible if they believe or suspect that a conflict of this policy has occurred or may occur in the future.

## 4. What Constitutes Bribery and Corruption

4.1 Bribery is offering, promising, giving or accepting any financial or other advantage, to induce the recipient or any other person to act improperly in the performance of their functions, or to reward them for acting improperly, or where the recipient would act improperly by accepting the advantage. An advantage includes money, gifts, loans, fees, hospitality, services, discounts, the award of a contract or anything else of value. A person acts improperly where they act illegally, unethically, or contrary to any expectation of good faith or impartiality, or where they abuse a position of trust.



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4.2 It is an offence under the Bribery Act 2010 to offer a bribe, receive a bribe, bribe a foreign official, or consent or connive with the commission of a bribery offence by anyone associated with East Lancashire Chemical Company in respect of business carried out on our behalf.

4.3 Corruption is the abuse of entrusted power or position for private gain.

## 5. Activities Prohibited Under This Policy

5.1 It is not acceptable for you or someone acting on your behalf to:

- (a) give, promise to give, or offer, a payment, gift or hospitality with the expectation or hope that a business advantage will be received, or to reward a business advantage already given.
- (b) give, promise to give, or offer, a gift or hospitality during any commercial negotiations or tender process, if this could be perceived as intended or likely to influence the outcome.
- (c) accept a payment, gift or hospitality from a third party that you know, or suspect is offered with the expectation that it will provide a business advantage for them or anyone else in return.
- (d) accept hospitality from a third party that is unduly lavish or extravagant under the circumstances.
- (e) offer or accept a gift from government officials or representatives, or politicians or political parties without the prior approval of the Group Finance Director.
- (f) threaten or retaliate against another individual who has refused to commit a bribery offence or who has raised concerns under this policy; make or accept facilitation payments or “kickbacks” of any kind. Facilitation payments (also known as “back-handers” or “grease payments”) are typically small, unofficial payments made to secure or expedite a routine or necessary action.

Kickbacks are typically payments made in return for a business favour or advantage. Individuals should always be mindful of what a 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 manager or the Group Finance Director.

- (g) Engage in any other activity that might lead to a breach of this policy.



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## 6. Activities Permitted Under This Policy

6.1 Reasonable and appropriate hospitality or entertainment given to or received from a third party is permitted under this policy, where given or received for the following purposes:

- 6.1.1 establishing or maintaining good business relationships;
- 6.1.2 improving or maintaining our image or reputation; or
- 6.1.3 marketing or presenting our services and/or products effectively.

6.2 The giving and accepting of gifts is allowed if the following requirements are met:

- 6.2.1 it is not made with the intention of influencing a third party 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.
- 6.2.2 it is given in our name, not in your name.
- 6.2.3 it does not include cash or a cash equivalent (such as gift certificate or vouchers).
- 6.2.4 it is appropriate in the circumstances, taking account of the reason for the gift, its timing and value. For example, in the UK it is customary for small gifts to be given at Christmas. All gifts and hospitality with a value in excess of £50 must be reported to your line manager or to the Group Finance Director as appropriate.
- 6.2.5 it is given openly, not secretly; and
- 6.2.6 it complies with any applicable local law.

6.3 Promotional gifts of low value such as branded stationery to or from existing customers, suppliers and business partners will usually be acceptable.

6.4 Reimbursing a third party's expenses or accepting an offer to reimburse our expenses (for example, the costs of attending a business meeting) would not usually amount to bribery. However, a payment in excess of genuine and reasonable business expenses (e.g. the cost of an extended hotel stay) is not acceptable.

6.5 Practice varies between countries and regions and what may be normal and acceptable in one region may not be in another. The test to be applied is whether in all the circumstances the gift, hospitality or payment is reasonable and justifiable. The intention behind it should always be considered.



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## 7. Donations

7.1 East Lancashire Chemical Company does not make contributions or charitable donations to political parties.

7.2 East Lancashire Chemical Company only make charitable donations that are legal and ethical under local laws and practices. No donation must be offered or made without the prior approval of the Group Finance Director.

## 8. Record-Keeping

8.1 We must keep financial records and have appropriate internal controls in place to evidence the business reason(s) for making payments to third parties.

8.2 You must declare and keep a written record of all hospitality or gifts given or received, which will be subject to managerial review.

8.3 You must ensure all expenses claims relating to hospitality, gifts or payments to third parties are submitted in accordance with our financial regulations. The reason(s) for expenditure must be recorded.

8.4 All accounts, invoices, and other records relating to dealings with third parties including suppliers and customers should be prepared with strict accuracy and completeness. Accounts must not be kept "off-book" to facilitate or conceal improper payments.

## 9. Know Who You Are Dealing With

9.1 All staff and others acting on behalf of East Lancashire Chemical Company are expected to know who they are doing business with. This knowledge is obtainable by the conduct of due diligence.

9.2 It is the responsibility of all staff and others acting on our behalf to bring any potential new risk to the attention of your manager and/or the Group Finance Director as soon as



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such risk arises, and to inform them as soon as possible if they become involved in bribery or corruption.

9.3 If you are offered a bribe or are asked to make one, or if you believe or suspect that any bribery, corruption or other breach of this policy has occurred or may occur, you must notify your manager and/or the Group Finance Director as soon as possible.

9.4 If you are unsure about whether a particular act constitutes bribery or corruption, raise it with the Group Finance Director.

## 10. Reporting and Protection

10.1 We aim to encourage openness and will support anyone who raises genuine concerns about the occurrence or potential occurrence of bribery or corruption in good faith under this policy, even if they turn out to be mistaken.

10.2 You are encouraged to raise concerns about any issue or suspicion of bribery or corruption at the earliest possible stage. You may raise concerns with your line manager or the Group Finance Director. Alternatively, you may raise your concerns with the Group Managing Director if you are of the reasonable belief that it is not appropriate for the matter to be dealt with internally.

10.3 East Lancashire Chemical Company are committed to ensuring that no one suffers any detrimental treatment as a result of refusing to take part in bribery or corruption, or as a result of reporting in good faith their suspicion that actual or potential bribery or corruption has occurred or may occur in the future. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern. If you believe that you have suffered any such treatment, you should inform the Group Finance Director or another member of our senior management team immediately. If the matter is not remedied, and you are an employee, you should raise it formally using our grievance procedure.



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## 11. Training and Communication

11.1 Anti-Bribery training will be provided to specific key individuals and staff operating in areas that are perceived as high risk as far as the Bribery Act 2010 is concerned.

11.2 Our policy on bribery and corruption should be communicated to all suppliers, contractors and business partners. A standard anti-corruption and bribery clause should be inserted into all contracts where possible and where not, the contract should contain a clause that provides us with the same level of protection as afforded by the standard clause.

## 12. Breaches of This Policy

12.1 Any employee who breaches this policy will face disciplinary action, which could result in dismissal for gross misconduct.

12.2 We may terminate our relationship with other individuals and organisations working on our behalf if they breach this policy.

## 13. Monitoring and Review

13.1 All members of our staff are responsible for the success of this policy and should ensure they use it to disclose any suspected danger or wrongdoing. The Group Finance Director will monitor the effectiveness and review the implementation of this policy, considering its suitability, adequacy and effectiveness.

13.2 This policy will be amended from time to time and notification will be provided by way of publication of updated versions.

**Robert Fenton**  
Group Managing Director  
10th October 2025