

Simply Media TV Limited: Anti-corruption and bribery policy.

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ANTI-CORRUPTION AND BRIBERY POLICY

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1. POLICY STATEMENT

- 1.1 It is Simply Media TV Limited's ("Simply's") policy to conduct all of its business in an honest and ethical manner. Simply takes a zero-tolerance approach to bribery and corruption and is committed to acting professionally, fairly, transparently and with integrity in all its business dealings and relationships wherever it operates, and to implementing and enforcing effective systems to counter bribery and corruption.
- 1.2 Simply will comply with international good practice relevant to countering bribery and corruption in all the jurisdictions in which it operates. However, Simply remains bound by UK laws, including the Bribery Act 2010, in respect of its conduct both at home and abroad.
- 1.3 The purpose of this policy is to:
- (a) set out Simply's responsibilities, and of those working for Simply, in observing and upholding its position on bribery and corruption; and
 - (b) provide information and guidance to those working for Simply on how to recognise and deal with bribery and corruption issues.
- 1.4 It is a criminal offence to offer, promise, give, request, or accept a bribe. Individuals found guilty can be punished by up to ten years' imprisonment and/or a fine. As an employer, if we fail to prevent bribery, Simply can also face an unlimited fine, exclusion from tendering for public contracts, and damage to its reputation. Simply therefore takes its legal responsibilities very seriously.
- 1.5 In this policy, **third party** means any individual or organisation you come into contact with during the course of your work for Simply or another Group company, and includes actual and potential clients, customers, suppliers, distributors, business contacts, agents, advisers, and government and public bodies, including their advisors, representatives and officials, politicians and political parties.

2. WHO MUST COMPLY WITH THIS POLICY?

This policy applies to all persons working for Simply or any Group Company or on its behalf in any capacity, including employees at all levels, 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 Simply or another Group company, wherever located (collectively referred to as **workers** in this Policy).

3. WHAT ARE BRIBERY AND CORRUPTION?

3.1 **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.

3.2 An **advantage** could include money, gifts, loans, fees, hospitality, services, discounts, the award of a contract or anything else of value.

3.3 A person acts **improperly** where they act illegally, unethically, or contrary to an expectation of good faith or impartiality, or where they abuse a position of trust. The improper acts may be in relation to any business or professional activities, public functions, acts in the course of employment or self-employment, or other activities by or on behalf of any organisation of any kind.

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

Examples:

Offering a bribe

You offer a potential client tickets to a major sporting event, but only if they agree to do business with Simply.

This would be an offence as you are making the offer to gain a commercial and contractual advantage. Simply may also be found to have committed an offence because the offer has been made to obtain business for Simply. It may also be an offence for the potential client to accept your offer.

Receiving a bribe

A supplier gives your nephew a job, but makes it clear that in return they expect you to use your influence in our organisation to ensure Simply continues to do business with them.

It is an offence for a supplier to make such an offer. It would also be an offence for you to accept the offer as you would be doing so to gain a personal advantage.

Bribing a foreign official

You arrange for the business to pay an additional "facilitation" payment to a foreign official to speed up an administrative process, such as clearing Simply's goods through customs.

The offence of bribing a foreign public official is committed as soon as the offer is made. This is because it is made to gain a business advantage for Simply. Simply may also be

found to have committed an offence.

4. WHAT YOU MUST NOT DO

4.1 It is not acceptable for you (or someone 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 or accept 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 Simply 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 to or from government officials or representatives, or politicians or political parties;
- (f) threaten or retaliate against another worker who has refused to commit a bribery offence or who has raised concerns under this Policy; or
- (g) engage in any other activity that might lead to a breach of this Policy.

4.2 In summary, therefore, employees, consultants or any other representative of Simply or any Group Company are strictly prohibited (whether acting in their own capacity or on Simply's behalf) from:

- (a) offering, promising, giving or authorising, directly or indirectly, any bribe or kickback to or for the benefit of any person (whether in private or public office) in order to obtain any improper business or other advantage for Simply, for themselves, or for their family, friends, associates or acquaintances;
- (b) soliciting, accepting or receiving (whether for Simply's benefit, their own benefit or that of their family, friends, associates or acquaintances) any bribe or kickback from any person (whether in private or public office) in return for providing any improper business or other advantage;
- (c) otherwise using illegal or improper means (including bribes, favours, blackmail, financial payments, inducements, secret commissions, rebates, placement fees or other rewards) to influence the actions of others; or
- (d) acting as an intermediary for a third party in the solicitation, acceptance, payment or offer of a bribe or kickback.

As well as complying with the specific prohibitions in this Policy, all those acting on Simply's behalf, whether as an employee or otherwise, must exercise common sense and good judgment in assessing whether any arrangement could be perceived to be corrupt or otherwise inappropriate.

5. FACILITATION PAYMENTS AND KICKBACKS

5.1 We do not make, and will not accept, facilitation payments or "kickbacks" of any kind.

5.2 **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 (for example by a government official). They are not common in the UK, but are common in some other jurisdictions.

5.3 **Kickbacks**, also known as "commissions", "rebates" or "placement fees", are typically payments made in return for a business favour or advantage.

5.4 All workers must avoid any activity that might lead to a facilitation payment or kickback being made or accepted by Simply or on its behalf, or that might suggest that such a payment will be made or accepted. If you are asked to make a payment on Simply's behalf, you should always be mindful of what the 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 Gary Hopkins, the Managing Director or Mike Luckwell, the Chairman.

6. GIFTS, HOSPITALITY AND EXPENSES

6.1 This policy allows reasonable and appropriate hospitality or entertainment to be given to or received from third parties, for the purposes of:

- (a) establishing or maintaining good business relationships;
- (b) improving or maintaining Simply's image or reputation; or
- (c) marketing or presenting Simply's products and/or services effectively.

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

- (a) 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;
- (b) it is given in Simply's name, not in your name;

- (c) it does not include cash or a cash equivalent (such as gift certificates or vouchers);
 - (d) 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; and
 - (e) it is given openly, not secretly;
 - (f) 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 (such as the cost of an extended hotel stay) is not acceptable.
- 6.5 We appreciate that 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.
- 6.6 All workers must adhere to the following procedure for receiving gifts and hospitality. All gifts and hospitality, or the offer of them, must be notified by email to the Managing Director in advance of being received and written approval obtained from the Managing Director. In the event of the receipt of an unsolicited gift or unexpected hospitality, this must be reported by email to the Managing Director within one working day of receipt. The Managing Director will record any such email reports in an appropriate folder marked 'Gifts & Hospitality Received' held on the CID and a duplicate record shall also be held in the employee's personnel file.
- 6.7 All workers must adhere to the following procedure for giving, or offering to give, gifts and hospitality. All proposed gifts and hospitality, or the proposed offer of them, must be notified by email to the Managing Director in advance of being offered and written approval obtained from the Managing Director before the gifts or hospitality are given and/or given. The Managing Director will record any such email requests for approval together with a record of the decision made to approve or refuse the request in an appropriate folder marked 'Gifts & Hospitality Given' held on the CID and a duplicate record shall also be held in the employee's personnel file.

7. DONATIONS

7.1 Simply does not make contributions to political parties.

7.2 Simply does not make charitable donations.

8. YOUR RESPONSIBILITIES

8.1 You must ensure that you read, understand and comply with this policy.

8.2 The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of all those working for us or under our control. All workers are required to avoid any activity that might lead to, or suggest, a breach of this policy.

8.3 You must notify your manager AND either Gary Hopkins (Managing Director) or Mike Luckwell (Chairman) as soon as possible if you believe or suspect that a conflict with this Policy has occurred, or may occur in the future. For example, if a client or potential client offers you something to gain a business advantage with Simply, or indicates to you that a gift or payment is required to secure their business. Further "red flags" that may indicate bribery or corruption are set out in Schedule 1.

8.4 Any employee who breaches this policy will face disciplinary action, which could result in dismissal for gross misconduct. Simply reserves its right to terminate its contractual relationship with other workers if they breach this Policy.

9. RECORD-KEEPING

9.1 Simply must keep financial records and have appropriate internal controls in place which will evidence the business reason for making payments to third parties.

9.2 You must declare and keep a written record of all hospitality or gifts given or received and the business reason for them, which will be subject to managerial review. You must follow the procedure for receiving hospitality or gifts in section 6.6 of this Policy.

9.3 You must submit all expenses claims relating to hospitality, gifts or payments to third parties in accordance with Simply's expenses policy and record the reason for expenditure. You must follow the procedure for receiving hospitality or gifts in section 6.7 of this Policy.

9.4 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.

10. HOW TO RAISE A CONCERN

- 10.1 You are encouraged to raise concerns about any issue or suspicion of bribery or corruption at the earliest possible stage.
- 10.2 If you are offered a bribe (in whatever form as explained in this Policy), 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 either Gary Hopkins (Managing Director) or Mike Luckwell (Chairman) OR report it in accordance with Simply's Whistleblowing Policy as soon as possible.
- 10.3 If you are unsure about whether a particular act constitutes bribery or corruption, raise it with your manager AND either Gary Hopkins (Managing Director) or Mike Luckwell (Chairman).

11. PROTECTION

- 11.1 Workers who refuse to accept or offer a bribe, or those who raise concerns or report another's wrongdoing, are sometimes worried about possible repercussions. We aim to encourage openness and will support anyone who raises genuine concerns in good faith under this Policy, even if they turn out to be mistaken.
- 11.2 We are committed to ensuring no one suffers any detrimental treatment as a result of refusing to take part in bribery or corruption, or because of reporting in good faith their suspicion that an actual or potential bribery or other corruption offence has taken place, or may take place 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 Gary Hopkins (Managing Director) or Mike Luckwell (Chairman) immediately. If the matter is not remedied, and you are an employee, you should raise it formally using our Grievance Procedure, which can be found in CID.

12. TRAINING AND COMMUNICATION

- 12.1 Training on this Policy forms part of the induction process for all new workers. All existing workers will receive regular, relevant training on how to implement and adhere to this Policy. A record of the training provided to workers shall be maintained by the HR officer.

12.2 Our zero-tolerance approach to bribery and corruption must be communicated to all suppliers, contractors and business partners at the outset of our business relationship with them and as appropriate thereafter.

13. WHO IS RESPONSIBLE FOR THE POLICY?

13.1 The Board of Directors has overall responsibility for ensuring this Policy complies with our legal and ethical obligations, and that all those under our control comply with it.

13.2 Gary Hopkins (Managing Director) has primary and day-to-day responsibility for implementing this policy, and for monitoring its use and effectiveness and dealing with any queries on its interpretation. Management at all levels are responsible for ensuring those reporting to them are made aware of and understand this Policy and are given adequate and regular training on it.

14. MONITORING AND REVIEW

14.1 Gary Hopkins (Managing Director) will monitor the effectiveness and periodically review the implementation of this Policy, regularly considering its suitability, adequacy and effectiveness. Any improvements identified will be made as soon as possible. Internal control systems and procedures will be subject to periodical audits to provide assurance that they are effective in countering bribery and corruption.

14.2 All workers are responsible for the success of this Policy and should ensure they use it to disclose any suspected danger or wrongdoing.

14.3 Workers are invited to comment on this Policy and suggest ways in which it might be improved. Comments, suggestions and queries should be addressed to Gary Hopkins (Managing Director).

Schedule Potential risk scenarios: "red flags"

The following is a list of possible red flags that may arise during the course of you working for Simply and which may raise concerns under various anti-bribery and anti-corruption laws. The list is not intended to be exhaustive and is for illustrative purposes only.

If you encounter any of these red flags while working for us, you must report them promptly to your manager AND to either Gary Hopkins (Managing Director) or Mike Luckwell (Chairman):

- (a) you become aware that a third party engages in, or has been accused of engaging in, improper business practices;
- (b) you learn that a third party has a reputation for paying bribes, or requiring that bribes are paid to them, or has a reputation for having a "special relationship" with foreign government officials;
- (c) a third party insists on receiving a commission or fee payment before committing to sign up to a contract with us, or carrying out a government function or process for us;
- (d) a third party requests payment in cash and/or refuses to sign a formal commission or fee agreement, or to provide an invoice or receipt for a payment made;
- (e) a third party requests that payment is made to a country or geographic location different from where the third party resides or conducts business;
- (f) a third party requests an unexpected additional fee or commission to "facilitate" a service;
- (g) a third party demands lavish entertainment or gifts before commencing or continuing contractual negotiations or provision of services;
- (h) a third party requests that a payment is made to "overlook" potential legal violations;
- (i) a third party requests that you provide employment or some other advantage to a friend or relative;
- (j) you receive an invoice from a third party that appears to be non-standard or customised;
- (k) a third party insists on the use of side letters or refuses to put terms agreed in writing;
- (l) you notice that we have been invoiced for a commission or fee payment that appears large given the service stated to have been provided;

- (m) a third party requests or requires the use of an agent, intermediary, consultant, distributor or supplier that is not typically used by or known to us; or
- (n) you are offered an unusually generous gift or offered lavish hospitality by a third party.