

Scot JCB (Holdings) Limited

Scot JCB Ltd

Stewart Plant Sales

Scot Industrial Air

Kelso and Lothian Harvesters

A M Phillip Agritech

POLICY STATEMENT

ANTI-BRIBERY POLICY

INTRODUCTION

It is the policy of the Employer to conduct all of its business in a professional and ethical manner. We have a zero tolerance approach to bribery and corruption.

We will uphold all laws relevant to countering bribery and corruption. We are bound by the standards of professional organisations and the terms of the Bribery Act 2010 (“the Act”).

Bribery and corruption are punishable under the Act with up to ten years' imprisonment for individuals and for the Employer an unlimited fine, exclusion from tendering for public contracts and damage to our reputation. We therefore take our legal responsibilities very seriously.

In this policy, **third party** means any individual or organisation you come into contact with during the course of your work for us, 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.

This policy is for guidance only and does not form part of any contract of employment.

WHO IS COVERED BY THIS POLICY?

This policy applies to all individuals working at all levels and grades, including [**directors/partners**], executives, employees (whether permanent, fixed-term or temporary), consultants, trainees, seconded staff, homeworkers, casual workers and agency staff, or any other person associated with us, (collectively “**workers**”).

WHAT IS CORRUPTION AND BRIBERY?

Corruption is the misuse of office or power for private gain. Bribery is a form of corruption. A bribe is an inducement or reward offered, promised or provided in order to gain any commercial, contractual, regulatory or personal advantage for the giver. Bribery is designed to make a person act wrongly to secure an advantage.

Examples:

Offering a bribe

You offer a potential client tickets to a major sporting event, but only if they agree to do business with the Employer or provide the Employer with particular work in return.

This would be likely to be an offence committed by you as the offer is made to gain a commercial and contractual advantage. We, as the Employer, may also be found to have committed an offence because the offer has been made to obtain business for us. It may also be an offence for the potential client if he or she accepts such an 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 we continue to do business with them.

It is an offence for a supplier to make such an offer. It would 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 payment to a foreign official to speed up an administrative process.

The offence of bribing a foreign public official has probably been committed as soon as the offer is made. This is because it is made to gain a business advantage for us. We may also be found to have committed an offence.

Bribery and corruption may be committed by:

- our workers;
- anyone our workers authorise to act on their behalf;
- our representatives;
- our suppliers; and
- our customers

Bribery and corruption are criminal offences in most countries in which we do business. In the UK, it is unlawful to:

- pay or offer to pay a bribe;
- to receive or agree to receive a bribe;
- to bribe a foreign public official; and

- for a commercial organisation to fail to have adequate procedures in place to prevent bribery.

It does not matter whether the bribery occurs in the UK or abroad.

GIFTS & HOSPITALITY

This policy does not prohibit normal and appropriate hospitality (given and received) to or from third parties.

You are however prohibited from accepting a gift from or giving a gift to a third party without the prior consent in writing of your manager. Your manager will only consent to the hospitality if the following requirements are met: Is this wording ok?

- 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;
- it complies with local law;
- it is given in the Employer's name, not in the employee's name;
- it does not include cash or a cash equivalent (such as gift certificates or vouchers);
- it is appropriate in the circumstances. For example, in the UK it is customary for small gifts to be given at Christmas time
- taking into account the reason for the gift, it is of an appropriate type and value and given at an appropriate time;
- it is given openly, not secretly;
- gifts should not be offered to, or accepted from, government officials or representatives, or politicians or political parties, without the prior approval of a senior manager.

We appreciate that the practice of giving and receiving business gifts has existed for a very long time. The test to be applied in considering whether to offer a business gift of any kind is whether in all the circumstances the gift or hospitality is reasonable and justifiable. The intention behind the gift should always be considered.

WHAT IS NOT ACCEPTABLE?

It is not acceptable for you (or someone on your behalf) to:

- 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 will be received, or to reward a business advantage already 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;

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- accept payment from a third party that you know or suspect is offered with the expectation that it will obtain a business advantage for them;
- accept a gift or hospitality from a third party if you know or suspect that it is offered or provided with an expectation that a business advantage will be provided by us 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 AND “KICKBACKS”

We do not make, and will not accept, facilitation payments or "kickbacks" of any kind. Facilitation payments are typically small, unofficial payments made to secure or expedite a routine government action by a government official. They are not commonly paid in the UK, but are common in some other jurisdictions.

If you are asked to make a payment on our 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 your manager.

Kickbacks are typically payments made in return for a business favour or advantage. The Employer does not make such payments. All workers must avoid any activity that might lead to, or suggest, that a kickback will be made or accepted by us.

DONATIONS

We do not make contributions to political parties. If we make charitable donations, they are given purely for charitable purposes and without any expectation of business advantage. Decisions to make charitable donations should be recorded in writing. Personal donations to charity by workers must not be made on behalf of the Employer without prior written approval.

YOUR RESPONSIBILITIES

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

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.

You must notify your manager or the Finance Director 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 us, or indicates to you that a gift or payment is required to secure their business, that requires to be reported. Further issues that may indicate bribery or corruption is taking place or proposed are set out in the Schedule.

Any employee who breaches this policy will face disciplinary action, which could result in dismissal for gross misconduct. We reserve our right to terminate our contractual relationship with non-employees summarily if they breach this policy.

RECORD KEEPING

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

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

You must ensure all expenses claims relating to hospitality, gifts or expenses incurred to third parties are submitted adequately and specifically record the reason for the expenditure.

All accounts, invoices, memoranda and other documents and records relating to dealings with third parties, such as clients, suppliers and business contacts, should be prepared and maintained with strict accuracy and completeness. No accounts must be kept "off-book" to facilitate or conceal improper payments.

HOW TO RAISE A CONCERN

You are encouraged to raise concerns about any issue or suspicion of any inappropriate conduct or payments at the earliest possible stage. If you are unsure whether a particular act constitutes bribery or corruption, or if you have any other queries, these should be raised with your line manager or to the HR Manager or the Finance Director. Concerns can be reported by following the procedure set out in our Whistleblowing Policy.

It is important that you tell either your line manager or the HR Manager or the Finance Director as soon as possible if you are offered a bribe by a third party, are asked to make one, suspect that this may happen in the future, or believe that you are a victim of another form of unlawful activity.

PROTECTION

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.

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 the HR Manager or the Finance Director immediately. If the matter is not remedied, and you are an employee, you may also raise it formally using our Grievance Procedure.

TRAINING & COMMUNICATION

Training on this policy forms part of the induction process for all new workers. All existing workers will receive training on how to implement and adhere to this policy.

WHO IS RESPONSIBLE FOR THE POLICY?

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.

Management at all levels are responsible for ensuring those reporting to them are made aware of and understand this policy and are given adequate training on it.

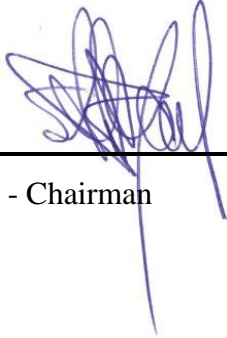
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MONITORING & REVIEW

The Employer will consider periodically the need for review of this policy. Internal control systems and procedures will be subject to regular audits to provide assurance that they are effective in countering bribery and corruption.

The Employer is committed to providing relevant training for all staff on their responsibilities and duties under this policy.

Signature :



S C J Bryant - Chairman

Date : 07/01/2018