



Anti-Bribery and Corruption

03-HRM-PRO-001



Statement

This procedure, including any associated forms and templates, shall not be altered without written Technical Authority Approval.

Control	Name	Job Title / Position	Date
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Approver:	Kelly Golightly	HR Director	16/10/2024

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1 Document Details

1.1 Purpose

Nexos is committed to the highest standards of ethical conduct and integrity in its business activities in the UK and overseas. This policy outlines nexos' position on preventing and prohibiting bribery, in accordance with the Bribery Act 2010. Nexos will not tolerate any form of bribery by, or of, its employees, agents or consultants or any person or body acting on its behalf. Senior management is committed to implementing effective measures to prevent, monitor and eliminate bribery. It is essential that we maintain the highest ethical standards to protect the international reputation of nexos.

1.2 Scope

The Anti-Bribery and Corruption Policy encapsulates the core values of nexos and applies to all those employed by nexos, including sub-contractors.

1.3 Objective

The aim of this policy is to be clear about what is and is not acceptable and to ensure that nexos and all its Employees and Contractors stay within the boundaries of the law in all jurisdictions.

1.4 Roles and Responsibilities

This document comes under the responsibility of Head of HR, they shall have accountability for development, implementation and overall effectiveness of the Anti-Bribery and Corruption procedure. It is to be implemented and used in accordance with the table below which summarises the roles and responsibilities of those involved in using this document:

Role	Responsibility
Head of HR	This is the role of Head of HR for nexos or may be a separate dedicated resource. They shall have accountability for implementation of the Anti-Bribery procedure.
HR Department	These are the personnel within the HR Department for nexos or may be a separate dedicated resource. They shall have accountability for, implementation and processing of all forms and process in relation to the Anti-Bribery procedure.
Chief Executive Officer	This is the Chief Executive Officer (CEO) for nexos. They shall have accountability for conflict resolution in line with grievance and or disciplinary proceedings.
Manager/Supervisors	These are Functional Managers for specific company services. They shall act as a channel for requests and responses to and from company personnel and act as a link between employees and the Head of HR.

2 Scope of this Policy

This policy applies to all employees and officers of nexos, and to temporary workers, consultants, contractors, agents, and subsidiaries acting for, or on behalf of nexos ("associated personnel") within the UK and overseas. Every employee and associated person acting for, or on behalf of nexos is responsible for maintaining the highest standards of business conduct. Any breach of this policy is likely to constitute a serious disciplinary, contractual, and criminal matter for the individual concerned and may cause serious damage to the reputation and standing of nexos.

Nexos may also face criminal liability for unlawful actions taken by its employees or associated persons under the Bribery Act 2010. All employees and associated persons are required to familiarise themselves and comply with this policy, including any future updates that may be issued from time to time by nexos.

The Bribery Act 2010 came into force on 1st July 2011. This policy covers

- The main areas of liability under the Bribery Act 2010
- The responsibilities of employees and associated persons acting for, or on behalf of, nexos; and
- The consequences of any breaches of this policy

3 Bribery Act 2010

Nexos is committed to complying with the Bribery Act 2010 in its business activities in the UK and overseas.

Under the Bribery Act 2010, a bribe is a financial or other type of advantage that is offered or requested with the:

- Intention of inducing or rewarding improper performance of a function or activity; or
- Knowledge or belief that accepting such a reward would constitute the improper performance of such a function or activity.

A relevant function or activity includes public, state or business activities or any activity performed during a person's employment, or on behalf of another company or individual, where the person performing that activity is expected to perform it in good faith, impartially, or in accordance with a position of trust.

Criminal offence will be committed under the Bribery Act 2010 if:

- an employee or associated person acting for, or on behalf of, nexos offers, promises, gives, requests, receives or agrees to receive bribes; or
- an employee or associated person acting for, or on behalf of, nexos offers, promises, or gives a bribe to a foreign public official with the intention of influencing that official in the performance of his/her duties (where local law does not permit or require such influence); and
- Nexos does not have the defence that it has adequate procedures in place to prevent bribery by its employees or associated persons.

All employees and associated persons are required to comply with this policy, in accordance with the Bribery Act 2010.

4 What is Prohibited?

Nexos prohibits employees or associated persons from offering, promising, giving, soliciting or accepting any bribe. The bribe might be cash, a gift or other inducement to, or from, any person or company, whether a public or government official, official of a state-controlled industry, political party or a private person or company, regardless of whether the employee or associated person is situated in the UK or overseas. The bribe might be made to ensure that a person or company improperly performs duties or functions (for example, by not acting impartially or in good faith or in accordance with their position of trust) to gain any commercial, contractual, or regulatory advantage for nexos in either obtaining or maintaining nexos business, or to gain any personal advantage, financial or otherwise, for the individual or anyone connected with the individual.

This prohibition also applies to indirect contributions, payments or gifts made in any manner as an inducement or reward for improper performance, for example through consultants, contractors or sub-contractors, agents or sub-agents, sponsors or sub-sponsors, joint-venture partners, advisors, customers, suppliers or other third parties.

5 Records

Employees and, where applicable, associated persons, are required to take particular care to ensure that all company records are accurately maintained in relation to any contracts or business activities, including financial invoices and all payment transactions with clients, suppliers, and public officials.

Due diligence should be undertaken by employees and associated persons prior to entering into any contract, arrangement, or relationship with a potential supplier of services, agent, consultant or representative [in accordance with nexos' procurement and risk management procedures].

Employees and associated persons are required to keep accurate, detailed, and up-to-date records of all corporate hospitality, entertainment or gifts accepted or offered.

6 Working Overseas

6.1 Principle

Employees and associated persons conducting business on behalf of nexos outside the UK may be at greater risk of being exposed to bribery or unethical business conduct than UK-based employees. Employees and associated persons owe a duty to nexos to be extra vigilant when conducting international business.

6.2 Procedure

Employees and associated persons are required to cooperate with nexos' procedures and to report suspicions of bribery to the Chief Executive Officer or Head of HR. While any suspicious circumstances should be reported, employees and associated persons are required particularly to report:

- close family, personal or business ties that a prospective agent, representative or joint-venture partner may have with government or corporate officials, directors, or employees
- a history of corruption in the country in which the business is being undertaken
- requests for cash payments
- requests for unusual payment arrangements, for example via a third party
- requests for reimbursements of unsubstantiated or unusual expenses; or
- a lack of standard invoices and proper financial practices.

If an employee or associated person is in any doubt as to whether a potential act constitutes bribery, the matter should be referred to the Chief Executive Officer or Head of HR.

7 Facilitation Payments

7.1 Principle

Nexos prohibits its employees or associated persons from making or accepting any facilitation payments. These are payments made to government officials for carrying out or speeding up routine procedures. They are more common overseas. Facilitation payments are distinct from an official, publicly available fast-track process. Facilitation payments, or offers of such payments, will constitute a criminal offence by both the individual concerned and nexos under the Bribery Act 2010, even where such payments are made or requested overseas. Employees and associated persons are required to act with greater vigilance when dealing with government procedures overseas.

7.2 Procedure

Where a public official has requested a payment, employees or associated persons should ask for further details of the purpose and nature of the payment in writing. If the public official refuses to give these, this should be reported immediately to the Chief Executive Officer or Head of HR.

If the public official provides written details, the Chief Executive Officer will consider the nature of the payment. Local legal advice may be sought by nexos

If it is concluded that the payment is a legitimate fee, for example part of a genuine fast-track process, or is permitted locally, nexos will authorise the employee to make the payment.

Where the Chief Executive Officer considers that the request is for a facilitation payment, the employee or associated person will be instructed to refuse to make the payment and notify the public official that the employee or associated person is required to report the matter to nexos and the UK embassy.

Nexos will seek the assistance of the relevant employee in its investigation and may determine that the matter should be referred to the prosecution authorities.

If an employee or associated person has any other concerns about the nature of a request for payment, he/she should report it to the Chief Executive Officer using the reporting procedure set out in this document.

8 Corporate Entertainment, Gifts, Hospitality & Promotional Expenditure

8.1 Principles

Nexos permits corporate entertainment, gifts, hospitality, and promotional expenditure that is undertaken:

- for the purpose of establishing or maintaining good business relationships
- to improve the image and reputation of nexos; or
- to present nexos' goods/services effectively

if it is:

- arranged in good faith, and
- not offered, promised, or accepted to secure an advantage for nexos or any of its employees or associated persons or to influence the impartiality of the recipient.

Nexos will authorise only reasonable, appropriate and proportionate entertainment and promotional expenditure. This principle applies to employees and associated persons, whether based in the UK or overseas. However, those with remits overseas will be given further training on the specific procedures that they are required to follow.

9 Procedure

Employees and, where relevant, associated persons should submit requests for proposed hospitality and promotional expenditure well in advance of proposed dates to their relevant Line Manager and/or Supervisor or Head of HR.

- Employees are required to set out in writing:
- the objective of the proposed client entertainment or expenditure
- the identity of those who will be attending
- the organisation that they represent; and
- details and rationale of the proposed activity.

Nexos will approve business entertainment proposals only if they demonstrate a clear business objective and are appropriate for the nature of the business relationship. Nexos will not approve business entertainment where it considers that a conflict of interest may arise or where it could be perceived that undue influence or a particular business benefit was being sought (for example, prior to a tendering exercise).

Any gifts, rewards or entertainment received or offered from clients, public officials, suppliers, or other business contacts should be reported immediately to individuals relevant Line Manager and/or Supervisor or Head of HR. In certain circumstances, it may not be appropriate to retain such gifts or be provided with the entertainment and employees and associated persons may be asked to return the gifts to the sender or refuse the entertainment, for example, where there could be a real or perceived conflict of interest. As a rule, small tokens of appreciation, such as flowers or a bottle of wine, may be retained by employees.

If an employee or associated person wishes to provide gifts to suppliers, clients or other business contacts, prior written approval from the Head of HR/Chief Executive Officer is required, together with details of the intended recipients, reasons for the gift and business objective. These will be authorised only in limited circumstances and will be subject to a cap of £50 per recipient.

Employees and, where applicable, associated persons must supply records and receipts, in accordance with nexos' expenses policy.

10 Charitable & Political Donations

Nexos considers that charitable giving can form part of its wider commitment and responsibility to the community. Nexos supports several charities that are selected in accordance with objective criteria. Nexos may also support fundraising events involving employees.

Nexos does not make donations to any political parties/charities. Employees and associated persons are not permitted to make any charitable and political donations to organisations on behalf of nexos.

11 What Practices are Permitted?

This policy does not prohibit:

- normal and appropriate hospitality and entertainment with clients (please see nexos' expenses policy); and
- the use of any recognised fast-track process that is publicly available on payment of a fee.

Any such practices must be proportionate, reasonable, and made in good faith. Clear records must be kept.

12 Risk Management

12.1 Principle

Nexos has established detailed risk management procedures to prevent, detect and prohibit bribery. Nexos will conduct risk assessments for each of its key business activities on a regular basis and, where relevant, will identify employees or officers of nexos who are in positions where they may be exposed to bribery.

12.2 Procedure

Nexos will identify high-risk areas, for example projects undertaken in high-risk countries, tenders for work and those working on high-value projects. Employees and associated persons are required to complete a bribery risk assessment form with the relevant Senior Manager and/or Chief Executive Officer when commencing a new project.

nexos will:

- regularly monitor "at risk" employees and associated persons
- regularly communicate with "at risk" employees and associated persons
- undertake extensive due diligence of third parties and associated persons; and
- communicate its zero-tolerance approach to bribery to third parties, including actual and prospective customers, suppliers, and joint-venture partners.

13 Reporting Suspected Bribery

13.1 Principle

Nexos depends on its employees and associated persons to ensure that the highest standards of ethical conduct are maintained in all its business dealings. Employees and associated persons are requested to assist nexos and to remain vigilant in preventing, detecting, and reporting bribery.

Employees and associated persons are encouraged to report any concerns that they may have to the Head of HR, Business Unit Managers and/or the Chief Executive Officer. Issues that should be reported include:

- any suspected or actual attempts at bribery
- concerns that other employees or associated persons may be being bribed; or
- concerns that other employees or associated persons may be bribing third parties, such as clients or government officials.

13.2 Procedure

Please refer to the [Public Interest Disclosure \(Whistleblowing\) procedure](#) for full details.

14 Review of Procedures & Training

Nexos will regularly communicate its anti-bribery and corruption measures to employees and associated persons and will set up training sessions where applicable.

Nexos will monitor and review the implementation of this policy and related procedures on a regular basis, including reviews of internal financial systems, expenses, corporate hospitality, gifts and entertainment policies.

Employees and those working for, or on behalf of, nexos are encouraged to contact the Head of HR with any suggestions, comments or feedback that they may have on how these procedures may be improved.

Nexos reserves the right to amend and update this policy as required. For the avoidance of doubt, this policy does not form part of employees' contracts of employment.