

Anti-Bribery Policy



Introduction

The Company's policy is to conduct all our business in an honest, transparent, and ethical way and in full compliance with the UK Bribery Act 2010. We take a zero-tolerance approach towards bribery and corruption, and are committed to acting professionally, fairly and with integrity in all our business dealings and relationships.

Scope

This policy establishes our position on bribery and corruption and provides information and guidance on how to recognise, report and address bribery and corruption issues. It covers any operations both within the UK and overseas, ensuring that all business dealings meet the highest standards of integrity.

Responsibility

This policy applies to all persons working for Acorn Web Offset Ltd or on our behalf in any capacity, (whether temporary, fixed-term or permanent) including employees, directors, agency workers, customers, third party representatives and visitors. Employees and associated persons are responsible for understanding and adhering to this policy.

Suggestions for ways in which this policy may be improved are welcomed and should be addressed to the Managing Director.

Breach of this Policy

The Company takes all allegations of bribery seriously and will conduct a thorough investigation into any suspected or reported incidents. Employees under investigation may be suspended while the inquiry is ongoing. If an investigation confirms that bribery has occurred, employees may face disciplinary action up to and including dismissal, loss recovery, and/or referral to the Police.

Additionally, the Company reserves the right to terminate contracts with any associated persons including consultants or other third parties acting on its behalf if they are found to be engaging in bribery or corrupt

practices in connection with our business. Where necessary, the Company may report the matter to the relevant authorities, such as the Director of Public Prosecutions, the Serious Fraud Office, Revenue and Customs Prosecutions Office or the Police. The Company will fully cooperate with law enforcement agencies and provide any necessary assistance in subsequent legal proceedings.

This policy should be read in conjunction with the Whistleblowing Policy.

Anti-Bribery Laws

The Bribery Act 2010 defines bribery as offering, promising, giving, receiving, or soliciting anything of value or of an advantage so to induce or influence a person's actions or decision. Bribery can occur in various forms including cash payments, gifts, lavish hospitality (trips, or tickets) services, or any other benefits.

Corruption

For the purposes of this policy, corruption can be defined as dishonest or illegal behaviour by those who are in positions of power for private gain, corruption can include bribery, embezzlement, or nepotism.

Under the law, bribery and corruption are punishable by up to ten years of imprisonment and/or unlimited fines, director disqualification, and reputational damage for companies. Both individuals and

the Company can be held criminally liable for acts of bribery, even if they occur outside the UK. It is with this in mind that we commit to preventing bribery and corruption in our business and take our legal responsibilities seriously.

In cases where there is uncertainty about whether an action may constitute bribery, or a gift or act of hospitality employees should seek guidance from their line manager, Managing Director or HR.

Record Keeping and Due Diligence

The Company is required to keep accurate and up-to-date records of all financial transactions and have appropriate internal controls in place to evidence the business reasons for making or receiving payments to or from third parties.

Due diligence must be carried out before entering any contract, arrangement or relationship with potential suppliers, agents, or business partners. This involves verifying their reputation, assessing potential risks of bribery, and ensuring they adhere to ethical business practices. Employees responsible for procurement or contract management must follow the Company's risk assessment and approval procedures before entering into any agreements.

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What is and what is not acceptable?

Gifts and Hospitality

The Company recognises that reasonable hospitality and promotional activities play a role in building business relationships. However, gifts and such activities must never be used to improperly influence decision-making.

The Company is clear that nominal gifts and hospitality made in good faith are often acceptable, depending upon the circumstances. Lavish, excessive, or frequent hospitality that could create an impression of undue influence is not permitted.

Employees must obtain prior approval from their line manager or Managing Director before offering or accepting gifts or hospitality that are greater than:

Gifts up to the financial value of £50 (per gift, per customer/supplier)

Hospitality up to the financial value of £100 (£50 per person, per customer/supplier)

Recording Gifts and Hospitality

- Gifts up to the financial value of £50 are typically acceptable without extensive approval or recording, provided they are infrequent.
- Gifts and hospitality over (£50 per gift) and/or (£50 per person) need to be declared to their line manager and recorded in a central register.
- Gifts above a higher value (e.g. £100 or more) need to be declined, surrendered to the organisation, or the recipient may pay the difference to keep it. (Employees must report any such offer to their line manager or Managing Director)

In general terms, an employee must:

- Treat any offer of a gift or hospitality made to them with extreme caution.
- Make sure the gift or hospitality given is for an appropriate reason taking account the timing and its value.
- Ensure the gift is open and not in secret.
- Ensure the gift complies with applicable laws.

- Never accept any reward (e.g. gift voucher) or monetary payment other than their salary and
- Always report any such offer to their line manager, Managing Director or HR.

Facilitation Payments and Kickbacks

Employees and associated persons must not, under any circumstances, offer, promise, give, request, or accept bribes. This includes direct payments as well as indirect arrangements made through third parties, such as consultants, suppliers, or intermediaries.

The Company also strictly prohibits facilitation payments (back-handers) which are unofficial payments made to expedite routine actions by public officials. Even if such payments are considered customary in certain countries, they remain illegally under UK law and are not permitted under this policy. Additionally, the Company does not allow kickbacks to be made or accepted. We recognise that kickbacks are typically made in exchange for a business favour or advantage.

Furthermore, employees must not engage in any business dealings that involve conflicts of interest or create the appearance of improper influence. Any concerns regarding potential conflicts should be reported immediately to your line manager, Managing Director or HR.

Political Contributions

The Company will not make donations whether in cash, kind or by any other means to support any political parties or candidates. We recognise this may be perceived as an attempt to gain an improper business advantage.

Charitable Contributions

The Company does not prohibit the act of donating to charities, whether through services, knowledge, time or direct financial contributions (cash or otherwise) and records all charitable contributions it makes. Employees must take care to ensure that charitable contributions are not used to facilitate and conceal acts of bribery. The Company will ensure that all charitable donations made are legal and ethical under local law and practices and that donations are not offered or made without the approval of the Managing Director.

Raising a Concern

Employees and third parties have a duty to report any suspicions or concerns related to bribery and corruption. Failing to report a known or suspected violation of this policy could result in disciplinary measures.

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If you suspect that there is an instance of bribery or corrupt activities occurring in relation to Acorn Web, you are encouraged to raise concerns at the earliest possible stage. If you are unsure whether a particular act constitutes bribery or corruption, or 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 line manager, Managing Director or HR as soon as possible.

All reports will be thoroughly and promptly investigated by management and in the strictest confidence. Employees and associated persons will be required to assist in any investigation into possible or suspected bribery.

When an individual reports suspected instances of bribery, the Company will process any personal data collected in accordance with its data protection policy. Data collected from the point at which the individual makes the report is held securely and accessed by and disclosed to individuals only for the purposes of dealing with the report of bribery.

Protection

Anyone raising a concern in good faith under this policy will not suffer any detrimental treatment even if after investigation it shows that they were mistaken. Any form of retaliation, reprisal or victimisation against anyone who has raised a concern will not be tolerated and will itself be treated as a serious disciplinary matter.

If you believe that you have suffered any such treatment, you should inform your line manager immediately. If the matter is not remedied, and you are an employee, you should raise it formally using our Grievance Procedure.

Training

Training on this policy forms part of the induction process for all new employees and training will be provided as necessary for existing employees.

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

Policy Review

This policy does not form part of employees' contracts of employment, and the Company reserves the right to amend or update this policy at any time to reflect changes in legislation and best practices. Employees will be notified of any changes to the policy.

Version	Date of Change	Summary of Change
1.0 – January 2026		New Policy