

1. Introduction

The reputation of Inca Digital Printers Limited (the Company) is one of our greatest assets and the Company will only be involved in lawful, ethical and honest business activities. Any involvement in bribery and corruption will not only lead to serious consequences for the Company and the individual concerned but will also have an adverse effect and reflection on the image of the Company and its reputation.

The Company continues to ensure that high ethical standards are maintained at all times and has implemented this policy and supporting procedures to maintain an ethical trading position and reduce the risk of bribery and corruption within the Company.

This policy document is not regarded as exhaustive, but it does give specific examples of situations and sets out the rules and procedures that should be followed.

If, at any time, you are uncertain as to whether your actions will comply with this policy, please seek guidance from your line manager in the first instance. Matters can also be escalated to the Company's Anti-Bribery Officer. The Company's nominated Anti-Bribery Officer is Rebecca Howling, Legal & Company Secretarial Executive.

2. Bribery Act 2010

The Company recognises that the risk from bribery and corruption is a growing concern in many countries across the world. This has recently been strengthened in law with the adoption in the UK of the Bribery Act 2010 (the Act).

The Act creates new offences of offering or receiving a bribe, bribery of foreign public officials and of a failure to prevent a bribe being paid on an organisation's behalf. The Act covers worldwide activities of UK based companies, and therefore will apply to all business performed by or on behalf of the Company in any location.

Engagement in activities which are contrary to the Act and other relevant anti-bribery and anti-corruption legislation are serious offences and could lead to individual offenders being given up to 10 years imprisonment and/or an unlimited fine, and the Company could also be liable to an unlimited fine and Government sanction. Therefore the Company is committed to strictly enforcing this policy.

3. Definitions

Bribery is the offer or receipt of any gift, loan, payment, reward or other advantage to or from any person as an encouragement to do something which is dishonest, illegal or a breach of trust, in the conduct of the Company's business.

Corruption is the misuse of entrusted power for private gain.

4. Who is Covered by this Policy

This policy applies to all associated persons of the Company. Associated persons include:

- all employees of the Company. This applies to individuals working for the Company at all levels and all grades, whether permanent, fixed-term or temporary, and whether in paid employment or acting voluntarily;
- all contractors, sub-contractors, consultants, joint-venture partners, agents, intermediaries and to any other person associated with the Company or acting on our behalf, and to all of their employees;

- all directors of the Company.

This policy applies to all dealings you as an associated person have with any individual or organisation you come into contact with during the course of your work with us.

5. Failure to Comply

Any failure to comply with this anti-corruption policy or its supporting policies will be fully investigated by the Company and appropriate action taken. Any employee who breaches this policy will face disciplinary action, which could result in dismissal for gross misconduct. Breach of this policy by any other associated person may result in the Company terminating any contractual relationship.

6. The Policy

The Company prohibits the offering, the giving, the solicitation or the acceptance of any bribe, whether cash or other non-financial inducement to or from any person or company, wherever they are situated and whether they are a public official or body or private person or company by any individual employee, agent or other person or body acting on the Company's behalf in order to gain any commercial, contractual or regulatory advantage for the Company in a way which is unethical or in order to gain any personal advantage, pecuniary or otherwise, for the individual or anyone connected with the individual.

The Company recognises that market practice varies across the territories in which it does business and what is normal and acceptable in one place may not be in another. This policy prohibits any inducement which results in a personal gain or advantage to the recipient or any person or body associated with them, and which is intended to influence them to take action which may not be solely in the interests of the Company or of the person or body employing them or whom they represent.

a) Conflicts of loyalty or interest

All employees are expected to declare in writing if they find themselves in a situation that would reasonably be expected to lead to a conflict of interest whereby their loyalty to the Company comes into conflict with personal interests or loyalties. Such a declaration should be made to their line manager who should then report it to the Anti-Bribery Officer.

b) Gifts, Entertaining and Corporate Entertainment

The Company's policy is that it will only accept or give gifts or entertainment that are for business purposes and are not material or frequent. All gifts and entertainment given or received are to be transparent, reasonable, proportionate and bona fide.

It is a key requirement that gifts or entertaining should not be given or received on such a scale that they form an inducement to do business which may not otherwise be undertaken. What is considered appropriate may vary depending on the situation. You should use your judgement and good sense to consider what the intention behind the gift or entertainment is, and whether it is reasonable and justifiable in all the circumstances.

You should be mindful of the following criteria:

- ✓ **Transparency:** gifts or entertainment must be given openly. The purpose of a gift or entertainment could be called into question if made secretly and undocumented;
- ✓ **Appropriate:** the nature of the gift or entertainment is appropriate to the relationship and accords with general business practice and local customs and given at an appropriate time;
- ✓ **Reasonable:** the gift is of an appropriate type and value and is reasonable and proportionate in the circumstances;

- ✓ **Made for the right reason:** if a gift or entertainment is given on behalf of the Company, it should be given clearly as an act of appreciation;
- ✓ **Legality:** it complies with local law;
- ✓ **Infrequent:** the giving or receipt of gifts or entertainment is not overly frequent between the parties;
- ✗ **Not given to a Foreign Public Official:** gifts should not be offered to, or accepted from, government officials or representatives, or politicians or political parties, without the prior approval of the Anti-Bribery Officer;
- ✗ **Not cash:** it does not include cash or a cash equivalent (such as gift certificates or vouchers);
- ✗ **No obligation:** the gift, entertainment or expenditure does not put the recipient under any obligation and it is not made with the intention of influencing a third party or to obtain or retain business;
- ✗ **No expectation:** expectations are not created by the acceptance of a gift, or entertainment or expenditure;
- ✗ **No facilitation:** not given to "facilitate" or expedite a routine procedure.

Prior written approval must be obtained from the Anti-Bribery Officer for all corporate hospitality events (e.g. business dinners) which exceed £75 per head.

Accurate records must be kept of all gifts and hospitality given and received. You are responsible for ensuring that all such gifts and hospitality are fully documented including the purpose and any approvals given and properly recorded as directed by the Anti-Bribery Officer from time to time.

All gifts from suppliers or other third parties (for example, gifts from customers), which are reasonable, proportionate and bona fide, must be accurately recorded and given to the Procurement Department who will keep these gifts for the annual staff Christmas raffle, the proceeds of which are donated to charity. Supplier or other third party gifts which do not meet those requirements should not be accepted.

If you are in doubt as to the status of a potential gift/entertainment conforming to the policy, please seek approval from your line manager or the Anti-Bribery Officer.

c) Payments to Officials

It is strictly forbidden for the Company and its employees, or anyone acting on its behalf to offer, promises, or pay anything of value to a public official to influence or reward any action by that official. 'Anything of value' might include bribes, kickbacks or any other inducement.

Prohibited payments include 'facilitation' or 'expediting' payments to public officials in order to secure proper performance of routine government duties. The use of subcontracts, purchase orders or consultancy agreements as a means of channelling payments to officials is also prohibited.

d) Expenses

Expenses will only be paid in relation to costs incurred in the course of legitimate business. Expenses should be claimed in accordance with the Company policy. Promotional Expenditure on business entertaining must be reasonable and proportionate and any external payment must be supported by receipts and be approved in accordance with the financial authorisation matrix in force. The claimant is responsible for ensuring that all such promotional expenditure is fully documented including details why any business payment was made, or entertainment given. As with gifts and entertainment, you should use your judgement and good sense to consider what the intention behind the promotional expenditure is and whether it is reasonable and justifiable in all the circumstances.

e) Corrupt payments

The Company prohibits the giving or acceptance of corrupt payments of any kind whatsoever, no matter how small. Demands or requests for such payments should be refused and reported immediately to the Anti-Bribery Officer. It is also the Company's policy to ensure that our agents and other intermediaries, joint venture partners, contractors and suppliers do not make corrupt payments on our behalf.

This policy applies to all jurisdictions. It includes facilitation payments (or 'grease payments') which are nominal unofficial payments made to secure or expedite a routine process which a person is already committed to perform (i.e. payment made to an official to speed up customs clearance or issuing permits). Facilitation payments may be customary in some jurisdictions.

All employees should be mindful that corrupt payments may be described as administration fees, a local tax charge or commission payment. If you are asked to make a payment on behalf of the Company, you should consider what the payment is for and whether the amount requested is proportionate for the goods or services being 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 the Anti-Bribery Officer as soon as possible and, if practicable, before making any payment.

In extreme cases where a demand for a corrupt payment is made with an immediate threat against your safety or security, then you should make the payment but report the circumstances and the amount of the payment to the Anti-Bribery Officer as soon as possible.

f) Political Donations

The Company will not make any political contributions or donations in cash or kind. Fees for services rendered by third parties, including agents, lobbyists and consultants must be for legitimate business purposes, and be demonstrably commensurate with the service provided. All fees paid for lobbying and other relevant services should be transparently accounted for.

g) Charitable Donations

The Company only makes charitable donations that are legal and ethical but these are never made in an attempt to influence any decision or gain a business advantage and are always publically disclosed. No donation may be offered or made without the prior approval of the Anti-Bribery Officer.

You are responsible for ensuring that all such donations are fully documented, including the purpose and any approvals given, and properly recorded as directed by the Anti-Bribery Officer from time to time.

As an individual you are free to make personal donations and take part in charitable activities for any causes but in those circumstances please make clear that you are acting in a personal capacity only.

h) Supplier relationships

For the purposes of this policy, "Suppliers" include contractors, distributors, agents, partners, consultants or other persons engaged to act on behalf of the Company.

All Suppliers must adhere to the Company's Anti-Bribery and Anti-Corruption Policy. As part of the new supplier vetting process, the Company should:

- inform all Suppliers of the Company's Anti-Bribery and Anti-Corruption Policy at the outset of our business relationship with them and as appropriate thereafter;
- ensure that it is understood that the Company's Anti-Bribery and Anti-Corruption Policy also applies to them when doing business with the Company and on its behalf;
- obtain a copy of the Supplier's own bribery policy to ensure that it is satisfactory and/or consider asking them to sign a copy of the Company's Anti-Bribery and Anti-Corruption Policy to acknowledge its terms (particularly if the business partner does not have anti-corruption policies of their own);
- ensure that all contracts and agreements address anti-corruption and allow for immediate termination if business partners breach the Company's policies.

Any instances of bribery/corruption being performed by one of the Company's suppliers in relation to our business transactions should be reported immediately to the Anti-Bribery Officer.

i) Customer relationships

The Company is committed to dealing with customers fairly, honestly and with integrity. When transacting business with the Company, our Employees and Customers must adhere to the Company's Anti-Bribery and Anti-Corruption Policy. Employees may give promotional items of nominal value and reasonable customer entertainment (see paragraph 6b) above) but should not provide any other benefits that could be viewed as an inducement or a reward for customer purchase decisions. Any instances of bribery/corruption being performed by one of the Company's employees or customers in relation to our business transactions should be reported to the Anti-Bribery Officer.

7. Record Keeping

The Company will keep financial records and internal controls to evidence the business reason for making payments to or receiving payments from third parties. You will cooperate with the Company to ensure that all accounts, invoices, memoranda and other documents and records relating to dealings with third parties, such as clients, suppliers and business contacts, are prepared and maintained with strict accuracy and completeness. Under no circumstances shall accounts be kept "off-book" to facilitate or conceal improper payments.

8. Who is Responsible for Enforcing the Policy

Responsibility for the risk assessment and compliance of the Company with this policy lies ultimately with the CEO. Performance will be reported to the CEO by the Anti-Bribery Officer.

The Company's nominated Anti-Bribery Officer is Rebecca Howling, Legal & Company Secretarial Executive. The Anti-Bribery Officer has responsibility for the implementation of the policy and is required to develop procedures relevant to the areas found within the risk assessment.

Risk assessments will be reviewed on a regular basis, to ensure that these are updated in line with the changing business environment. The Anti-Bribery Officer will work with the management team who are responsible for the day-to-day implementation of the policy.

9. Training

The Company will provide training to its employees to raise awareness of the threats posed by bribery and corruption, the details of the policy and specific risks faced by the Company. All new employees will receive the training within the induction process.

10. Monitoring and Compliance

The Anti-Bribery Officer will monitor the effectiveness and 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 regular audits to provide assurance that they are effective in countering bribery and corruption.

All employees, workers and associated persons are responsible for the success of this policy and should ensure they use it to disclose any suspected danger or wrongdoing.

All employees, workers and associated persons are invited to comment on this policy and suggest ways in which it might be improved. Comments, suggestions and queries should be addressed to the Anti-Bribery Officer.

The Anti-Bribery Officer is also responsible for ensuring that it has in place the necessary arrangements to monitor and report compliance against this policy on regular basis.

This policy is non-contractual. The Company reserves the right to change the rules or modify, replace or withdraw this policy at any time.

11. Your Responsibility

You must ensure that you read and understand this policy and all related anti-corruption and anti-bribery policies and procedures, as it is your responsibility to comply with all such policies and procedures at all times. All employees should also observe the Screen CSR Charter and the overall guidelines within Screen's 'Business Ethics Handbook'. Copies of these documents can be obtained from the HR department.

For the good of the Company, the prevention, detection and reporting of suspected bribery is the responsibility of all employees and all those working for, or under the control of the Company.

You must notify the Anti-Bribery Officer as soon as possible if you believe or suspect that a conflict with any of the Company's anti-corruption and anti-bribery policies and procedures 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 this should be reported as soon as possible.

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 in the first instance or the Anti Bribery Officer.

Concerns can be reported by following the procedure set out in the Company's Whistleblowing Policy PG024 which is available in [O:\INCA & SCREEN Policies and Guidance\ALL INCA DOCUMENTS](#) or from the HR department.