

# ANTI-BRIBERY POLICY AND PROCEDURE

Failure to comply with this policy and procedure will be treated seriously. Action may be taken under Dentex's Disciplinary Policy if you fail to comply. It might also result in you being prosecuted for a bribery offence.

# 1. ANTI-BRIBERY

## 1.1 Policy

Dentex Healthcare Group Limited's (**Dentex**) policy is:

- 1.1.1 to ensure that all partners and employees have an effective working knowledge of bribery offences, and of the tell-tale signs of bribery activity;
  - 1.1.2 to ensure that there is a clear procedure under which partners and employees can report suspicions of bribery;
  - 1.1.3 to ensure that anyone performing services for or on behalf of Dentex is made aware of this policy and procedure and conducts business in a fair, honest and transparent manner; and
  - 1.1.4 designed to prevent breaches of the Bribery Act 2010 (**the Act**).
- 1.2** Bribery is punishable for individuals by up to ten years' imprisonment and an unlimited fine. If Dentex is found to have taken part in a bribe it could face an unlimited fine, be excluded from tendering for public-sector work anywhere in the European Union and face significant damage to its reputation
- 1.3** Dentex takes its obligations under the Act seriously and expects you to do the same. It has adopted a zero tolerance policy toward bribery and has implemented this policy and procedure which is designed to prevent bribery. Dentex will uphold all laws relevant to countering bribery in all the jurisdictions in which Dentex operates. In particular Dentex treats itself and you as bound by the laws of the UK, including the Act, in respect of conduct both in the UK and abroad.
- 1.4** From time to time training is delivered to the partners and employees about bribery awareness and to ensure that they understand their responsibilities under the relevant legislation.
- 1.5** Dentex's nominated officer for anti-bribery purposes - known as the Anti-Bribery Compliance Officer (**ABCO**) - . She is Jenin Khanam.

Jenin is available to help deal with any queries you may have. If she is unavailable please contact the Dentex HR Director.

- 1.6 In this policy and procedure, **third party** means any individual or organisation you come into contact with during the course of your work for Dentex, 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).

## 1.7 What is bribery?

A bribe is an undue inducement or reward offered, promised or provided in order to gain any commercial, contractual, regulatory or personal advantage.

### **You must not:**

- Offer, promise, or give, or request, or agree to receive or accept any financial or other advantage connected with the improper performance of any function or activity; or
- Offer, promise, or give a financial or other advantage to a foreign public official with the intention of influencing that official in the carrying out of his or her official functions (unless local law permits this) so as to obtain or retain a business advantage.

Bribery in both the public and private sectors is covered. "Improper performance" means that the bribed person does not act in good faith, impartially or in accordance with a position of trust.

Examples of offences include the following:

1.7.1 **Offering a bribe.** You offer a potential client tickets to a major sporting event, but only if they agree to send work Dentex's way. This would be an offence as you are making the offer with the intention of having a direct and improper influence on the recipient's decision making in order to gain a commercial and contractual advantage. Dentex may also be found to have committed an offence because the offer has been made to obtain business for Dentex. It may also be an offence for the potential client to accept your offer. Contrast this with genuine Hospitality below.

1.7.2 **Receiving a bribe.** A supplier of Dentex gives your nephew a job, but makes it clear that in return they expect you to use your influence in Dentex to ensure

Dentex continues 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 (even where the advantage is only indirectly received as is the case here).

- 1.7.3 **Bribing a foreign official.** You arrange for Dentex to make an additional payment to a foreign official to speed up an administrative process, such as processing a visa application for travel to a foreign country. You have committed the offence of bribing a foreign public official as soon as the offer is made. This is because it is made to gain a business advantage for Dentex. Dentex may also be found to have committed an offence.

## 1.8 What must you not do?

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

- 1.8.1 give, promise to give, or offer, a payment, gift or hospitality with the expectation or hope that an improper business advantage will be received, or to reward a business advantage already given;
- 1.8.2 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;
- 1.8.3 request, agree to accept, or accept payment from a third party that you know or suspect is offered with the expectation that it will obtain an improper business advantage for them;
- 1.8.4 request, agree to accept, or accept a gift or hospitality from a third party if you know or suspect that it is offered or provided with an expectation that an improper business advantage will be provided by Dentex in return;
- 1.8.5 threaten or retaliate against another worker who has refused to commit a bribery offence or who has raised concerns under this policy; or
- 1.8.6 engage in any activity that might lead to a breach of this policy.

## 1.9 Facilitation payments and kickbacks

- 1.10 Dentex does not make, and will not accept, facilitation payments or “kickbacks” of any kind.
- 1.11 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 more common in certain other jurisdictions in which Dentex does business, (particularly in countries such as the Middle East, Far East, Africa, Middle America, Caribbean and South America).
- 1.12 If you are asked to make a payment on Dentex’s behalf or in Dentex’s name, 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 bribery suspicions, concerns or queries regarding a payment, you must raise these with the ABCO.
- 1.13 Kickbacks are typically payments made in return for a business favour or advantage. You must avoid any activity that might lead to, or suggest, that a facilitation payment or kickback will be made or accepted by Dentex.

## 1.14 May I accept or give a gift?

- 1.15 *Accepting a gift.*

Dentex Partners, staff and consultants will be required to report to the ABCO, the actual or proposed receipt of payment of any gifts or hospitality where the sum involved exceeds £100 per head or if there is anything suspicious concerning a lesser amount. Normal business lunches/ small value gifts will not need to be reported.

- 1.16 *Giving a gift*

You may give a gift to a third party if the following requirements are met:

- 1.16.1 it is not made with the intention of improperly influencing a third party improperly to perform any function or duty so as 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

- connected with the improper performance of any person's function or duty;
  - 1.16.2 it complies with local law;
  - 1.16.3 it does not include cash or a cash equivalent (such as gift certificates or vouchers);
  - 1.16.4 it is appropriate in the circumstances (for example, in the UK it is customary for small gifts to be given at Christmas time);
  - 1.16.5 taking into account the reason for the gift, it is of an appropriate type and value and given at an appropriate time;
  - 1.16.6 it is given openly, not secretly; and
  - 1.16.7 gifts should not be offered to, or accepted from, government officials or representatives, or politicians or political parties, without the prior approval of the ABCO.
- 1.17 Dentex appreciates that the practice of giving business gifts 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 or hospitality is reasonable and justifiable. The intention behind the gift should always be considered.

## 1.18 Donations

Dentex does not make contributions to political parties. Dentex only makes charitable donations that are legal and ethical under local laws and practices and only to legitimate charities. No donation must be offered or made without the prior approval of the ABCO.

## 1.19 Hospitality

- 1.20 Hospitality and other client and third party entertainment (**Hospitality**) is an important part of building successful business relationships. However, it can be abused and can amount to a bribe. All Hospitality offered by Dentex and by you must be reasonable, proportionate and for genuine and proper business purposes. You must comply with Dentex's Expenses policy.
- 1.21 The following are examples based on the Government's Guidance to the Act:

- An invitation to a client to attend a major sporting event as part of a PR exercise to cement good relations, or promote our services as long as there is no intention by Dentex to induce improper performance of a relevant function by the client.
- Other bona fide hospitality or promotional expenditure including travel and accommodation costs to promote Dentex and its services or to develop client relationships, as long as that expenditure is reasonable and proportionate (for example corresponding to what similar firms do assuming that is not unreasonable or extravagant).

It is important not to do anything to raise inference that the hospitality or other expenditure was intended to have a direct and improper influence on the recipient's decision making.

- 1.22 Where we work alongside another person it will typically be another professional firm. Where those firms are outside the UK and depending on our knowledge of the associated person and the jurisdiction, we may need to undertake appropriate "due diligence" to establish, for example, that person's own anti bribery procedures and policies. Please discuss with the ABCO in such cases.

## 1.23 Sponsorships and work placements

Dentex recognises that sponsorships and work placements (such as the summer scheme placements) can be an indirect way of making a bribe. No sponsorship or work placement can be offered or approved without the consent of the Director of Human Resources.

## 1.24 Overseas Tendering and Procurement.

If, in tendering for legal work from overseas public authorities, we are required to offer benefits to the local community, such as local training or contribution to local projects, or if there is a requirement that local persons or agents must be involved in any overseas tendering, or procurement process, this will likely require due diligence into the circumstances and should be discussed with the ABCO.

## 1.25 How do I raise a concern?

- 1.26 You must raise concerns about any issue or suspicion of bribery on the part of anyone who is a partner or employee of Dentex or is otherwise associated with Dentex (including consultants and anyone else who performs services for Dentex or on its behalf) at the earliest possible stage.

If you are unsure whether a particular act constitutes bribery, or if you have any other queries, these must be raised with the ABCO or further to the procedures set out in Dentex's "Whistleblowing" policy.

- 1.27 You should be aware that a suspicion regarding bribery may also mean that you have a corresponding suspicion of money laundering which must be reported to the Money Laundering Reporting Officer. (If you fail to report knowledge or suspicions of money laundering, you may be prosecuted). The key to understanding money laundering is identifying criminal property. Most bribery offences will generate criminal property. For example, if you accept a bribe then that bribe is likely to be treated as criminal property or if you pay a bribe to win work then the profits from that work will likely amount to criminal property. You are referred to the paragraph headed "Compliance with anti-money laundering and counter-terrorist financing legislation" in the Policies and Procedures section of the Employee Handbook and Dentex's Anti Money Laundering policies on the Intranet.

## 1.28 What must I do if I am a victim of bribery

It is important that you tell the ABCO 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 bribery.

## 1.29 "Whistleblowing" policy

Dentex has a "Whistleblowing" policy which can be found in the Policies and Procedures section of the Employee Handbook on the Intranet or from HR.

## 1.30 Training and communication

- 1.31 We consider the likelihood of our involvement in bribery to be low, and we have controls for approval of marketing expenditure within Dentex. Whilst it is not considered necessary for staff to undergo detailed training on the topic, this policy will be mentioned in Induction training and any other talks on this topic. Attendance at any bribery talks given by Dentex is a requirement once in every three years.
- 1.32 Dentex's zero-tolerance approach to bribery must be communicated to all third parties (including suppliers, contractors and business partners) at the outset of Dentex's business

relationship with them and as appropriate thereafter.

## 1.33 Who is responsible for the policy?

Dentex's Executive Committee has ultimate responsibility for ensuring this policy and procedure complies with Dentex's legal and ethical obligations. The ABCO has primary and day-to-day responsibility for implementing this policy and procedure, and for monitoring its use and effectiveness and dealing with any queries on its interpretation.

## 1.34 Monitoring and review

- 1.35 The ABCO, in consultation with the Director of Risk, will monitor the effectiveness and review the implementation of this policy and procedure, considering its suitability, adequacy and effectiveness. Reports will be made to Dentex as required.

Partners and employees are invited to comment on this policy and procedure and suggest ways in which it might be improved. Comments, suggestions and queries should be addressed to the ABCO.

## 1.36 Other Guidance

Client briefing/notes/guidance are available on Dentex's systems.

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