

Anti-Bribery and Corruption Management

System Manual

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1. Introduction

Fourfront Group is proud that anti-bribery, ethical and competition law considerations have been fully integrated into the way the Group delivers services and projects, and this manual consists of all our ISO 37001 policies, procedures, processes and checklists, and has been designed to provide all of our staff with the information needed to comply in these areas.

ISO 37001, anti-bribery management systems, specifies a series of measures to help the Group prevent, detect and address bribery. These include adopting an anti-bribery policy, appointing a person to oversee anti-bribery compliance, training, risk assessments and due diligence on projects and business associates, implementing financial and commercial controls, and instituting reporting and investigation procedures.

Our management system has been UKAS accredited by BSI to ISO 37001:2016. Gaining this accreditation demonstrates that our in-house systems, have attained the highest international standard for anti-bribery, integrity and ethical business practices.

2. Document Log

Reference	Document Name	Last Review Date
FFG ABC01	Anti-bribery management system manual	30/09/2025
FFG ABC02	Anti-bribery policy	30/09/2025
FFG ABC03	Gifts, entertainment & hospitality policy	30/09/2025
FFG ABC04	Gifts, entertainment & hospitality register	30/09/2025
FFG ABC05	Senior management review meeting minutes	30/09/2025
FFG ABC06	Anti-bribery risk assessment	30/09/2025
FFG ABC07	Code of conduct	30/09/2025
FFG ABC08	Whistleblowing policy	30/09/2025
FFG ABC09a ABC09b	Internal audit procedure and schedule	30/09/2025

FFG ABC10	Compliance policy – competition law	30/09/2025
FFG ABC11	Non-Conformance & Corrective Action Log	30/09/2025
FFG ABC12	Conflicts of Interest Policy	30/09/2025
FFG ABC13	Monitoring, Measurement, Analysis and Evaluation	30/09/2025
FFG ABC14	Conflicts of Interests Register	30/09/2025
FFG ABC15	Tax Evasion Policy	30/09/2025
FFG ABC16	Audio-Visual Services Compliance Statement	30/09/2025

3. Context of the Organisation

3.1 Understanding the organisation

Fourfront Group is a family of companies that help bring workplaces to life. As leading workplace specialists, we create inspiring environments that not only embody your culture and values but also foster productivity and wellbeing.

Our comprehensive service offering includes:

- Office design and fit-out, detail and build and traditional fit-out (Area)
- Workplace consultancy (360 Workplace)
- Commercial furniture solutions and move management (Sketch Studios)

Workplace Consultancy

We offer dedicated workplace consultancy that leads to a true understanding of your requirements. We can work with you and your team to identify efficiencies in space and look at the different ways in which your workplace can be optimised.

Workplace Design

We produce award-winning designs that create innovative and productive workplace environments. Our approach involves listening to your requirements and identifying a bespoke office design solution to support your business' aspirations.

Fit-out

We are experts in taking concepts into reality. Our design and construction skills ensure that our clients' expectations are always met in terms of quality, programme & budget. If your business is relocating, we can handle the fit-out of your new premises, taking the space from shell and core and creating the perfect environment for you and your employees, tenants or any future occupation.

Refurbishment

We understand that the workplace plays an important role in employee retention and engagement, and in the war for talent. When it comes to the refurbishment of your premises, our expert teams will deliver the entire project, from demolition to design to furniture installation, creating the ideal space for your requirements.

Logistics & Moves Management

Timely installation and effective logistics management are essential but often undervalued elements of any relocation or refurbishment project. Our warehouse near Heathrow, state-of-the-art management software and dedicated team enable us to undertake this crucial phase and provide the very best outcome for you.

Office Furniture

Making the most of any modern workplace involves the intelligent and creative use of furniture. We are skilled in fusing furniture and architecture into a seamless and productive mix that ensures the success of the environment.

Fourfront Group operates from the following locations:

Head Office: Two Windsor Dials, Arthur Road, Windsor, SL4 1RS

London Office: Second Floor, Bridge House, 4 Borough High Street, Southwark, London, SE1 9QQ

The Group exceeds 200 staff

3.2 Understanding the needs and expectations of stakeholders

Fourfront Group has external party agreements with the following categories of organisations, all of whom are covered by this procedure; risks may be assessed for external parties as individual organisations or as categories, depending on the level of risk involved.

Internal issues

The internal factors that will impact our QMS/EMS/HSMS/ABMS objectives are as follows:

- Clients
- Landlords/Property Managers
- Regulatory requirements
- Building Regulations
- Strategies to achieve our policies and objectives
- Supplier sustainability
- Relationship with our staff and stakeholders, including partners and suppliers
- Resource efficiency
- Operational efficiency
- Standards, guidelines and models adopted by the Group
- Quality/Environmental/H&S Management System changes
- Staff
- Staff Competence

External issues

The external factors that will impact our QMS/EMS/HSMS/ABMS objectives are as follows:

- UK & EU regulations and changes in the law & building regulations
- Environmental legislation
- Waste Carriers
- Economic shifts in our market
- Client expectations
- Fourfront Group's competition
- Events that may affect our corporate image
- Changes in services
- Changes in technology
- Clients expecting energy awareness and CSR initiatives on our jobs
- Accreditation bodies – RIBA, RICS, BIFM etc.
- HSE

Interested Parties	Identification of their Requirements	Responsibility for Review	Review Procedure
Regulatory & Government Bodies	No matter where we have our business operations, there will be government & Building regulations that need to be met at some level. This is particularly true of environmental & H&S regulations. The EU and Central Government often has overall environmental regulations that govern many industries, and local regulations might concern things like what you can recycle, and / or what can be flushed down the drain or into storm sewers. Not meeting the requirements of this interested party can mean fines or other penalties.	Operations Team	Annually
Neighbours	Due to the situation of our onsite operations, we need to ensure that we identify and mitigate any adverse effects that we have on our neighbours. This could include construction work, traffic, deliveries, car parks, how tidy we keep our sites, and ensuring that no pollutants leach out into local waterways.	Operations Team, Site Team & External Auditors	Ongoing
Customers/ Clients	Our customers want to ensure that FFG comply with all applicable legislation. Additionally, they may also have environmental targets of their own that can be more easily met with our involvement, such as Ecovadis, Supplier Sustainable Procurement, a target to reduce Corporate emissions Option's etc..	Operations Team	Annually
Employees	Our employees want to live in a world that is not polluted, and they want to work at a company where they can be proud of their contribution to a better environment and better working conditions. They are not only interested parties,	Operations Team & People Team	Annually

	but they are intimately involved in how well our EMS/HSMS performs. Regular training and communications need to be provided to all employees.		
Outsourcing suppliers (facilities, operations, IT systems, waste collection, others)	Provide operational services to FFG, which allow us to conduct our business. We have an obligation to ensure that they comply with legislation and our own expectations.	Operations Team, Site Managers and Heads of Depts	Annually
Consultants and auditors	Are responsible for assisting FFG with operational processes which include ISO 14001/18001/9001 auditing, CSR reporting and data collection.	Operations Team & Management	Annually
Cleaning, catering and other outsourced support services	Need to comply with building security requirements and be aware of our policies and procedures.	Office Managers	Annually
Media	The media will want quick and accurate news related to any major H&S or environmental incident/accident	Senior Management	Annually
Local businesses	Want to be made aware of any accidents/incidents and want to share best H&S/environmental practice	Site Teams & Environmental & Quality Director	Annually
Landlords & Property Owners	Need to be aware of their requirements and expectations in order to work closely with them. Need to be aware of market requirements and legislation.	Sales and Precontracts Teams	At Every Sales Meeting

Interested Parties

The requirements for identifying Fourfront Group interested parties is contained in Section 3.2 of ISO 9001:2015.

We will make our Policies & Scopes available to all of our interested parties and will discuss them during our management review meeting minutes. This will include an appraisal of any communications from external interested parties.

Regular review and monitoring

The context of our organisation and our interested parties is reviewed during management review meetings.

This document is reviewed at least annually as a part of our ISO internal audit programme.

3.3 Determining the scope of the anti-bribery management system

The scope of our Anti-Bribery Management System covers Fourfront Group Operations.

3.4 Bribery risk assessment

What is bribery risk?

Bribery risk is the risk of offering, paying or receiving a bribe through an employee, subsidiary, intermediary or any third party (individual or corporate) acting on the Fourfront Group's behalf.

The UK Bribery Act 2010, generally viewed as benchmark legislation, defines bribery as giving or receiving a financial or other advantage in connection with the "improper performance" of a position of trust, or a function that is expected to be performed impartially or in good faith.

Bribery doesn't have to involve cash or an actual payment changing hands. It can take many forms including gifts, lavish treatment during a business trip or tickets to an event.

Circumstances where bribery can arise:

1. Knowingly

The bribe payer or recipient has 'full knowledge' that an act of bribery is committed. Motivations range from 'doing your bit for the company' to pure self-interest. How well risk culture is embedded throughout the Group has a material impact here. The tone from the top and from the middle of the Group is key in combatting this type of risk, ensuring there is no ambiguity. To ensure a zero-tolerance culture is embedded, a training and awareness raising programme has been implemented, with additional effort targeting those most at risk of offering or being offered bribes.

2. Unknowingly

Someone pays or receives a bribe without realising it. For example, an employee is asked to pay an unofficial 'processing fee', which is presented by the bribe seeker as an official fee. Another example might be not spotting unspecified 'consultancy costs' in a large contract. Such vague descriptions could mask their real purpose to act as a slush fund for paying kickbacks or other types of bribes. These types of challenges can be addressed through training, performing due diligence on counter parties and auditing invoices and expenditure.

3. Within the business context

Bribes sought in relation to business transactions, such as procuring goods and services or winning contracts, occur in the context of doing business. The Group has a large degree of leverage and control over the situation. The risk of bribes within this context will be addressed by taking measures such as introducing anti-bribery terms into contracts or, where remediation is not possible, refusing business that involves paying bribes.

4. Outside the business context

Employees are asked to pay small bribes for routine services, such as granting planning permits. Payments for the delivery of services you are already entitled to are often referred to as ‘facilitation payments’. This type of small bribe demand is difficult to monitor and prevent and the consequences of failing to pay can range from delays to ‘lost’ paperwork. However, an experienced employee should be able to avoid paying such bribes with negligible or no impact on the business. Note that facilitation payments are considered bribes in most countries, and as such are illegal.

What does bribery risk assessment involve?

Our bribery risk assessment process gathers sufficient, relevant information about the Group’s business activities and relationships to enable it to determine how those features expose us to bribery risk. The information gathered has been drawn from people and other sources which, collectively, present a reasonably comprehensive understanding of what our business does, how and where it does it, and how those characteristics may give rise to bribery risk. To be relevant, information will be kept up-to-date by being refreshed on a regular basis.

Benefits of effective bribery risk assessment

There are both operational and commercial benefits to assessing risk. Meeting a regulatory requirement – important in itself – is by no means the only reason to carry out a bribery risk assessment. The potential positive benefits include:

- Providing a realistic and comprehensive overview of key areas of bribery risk
- Assisting with the design of mitigating processes and controls, training and other communications, and monitoring and review activities
- Focusing attention and effort on those business activities and relationships which are considered to be most high risk
- Enabling the Group to recognise where there may be an excessive controls burden in relation to relatively low risk activities and to reduce effort in those areas and/or redeploy resources where there is greater need
- Helping to determine the level of risk-based due diligence that will be appropriate for particular third parties
- Identifying opportunities for efficiency, not only in controls but also in the underlying business activities themselves
- Supporting the promotion of risk awareness generally and a structured, informed approach to ethical decision making in the Group.

Controls Aligned with Risk Levels: Control Segmentation

Fourfront Group	Risk Level	Code of Conduct	ABC Policy	Classroom ABC Training	Compliance Policy	ABC Communications
Chairman	Medium	X	X	X	X	X
Non-Executive Director	Medium	X	X	X	X	X
CEO	Medium	X	X	X	X	X
CFO	Medium	X	X	X	X	X
Marketing Team	Low	X	X		X	X
Finance Team	Medium	X	X	X	X	X

People Team	Low	X	X		X	X
IT Team	Low	X	X		X	X
Company Directors	High	X	X	X	X	X
Sales	High	X	X	X	X	X
Project Directors	High	X	X	X	X	X
Pre-Con Managers	High	X	X	X	X	X
Contracts Managers	Medium	X	X	X	X	X
Construction Managers	Medium	X	X	X	X	X
Furniture Team	Medium	X	X	X	X	X
Workplace Consultants	Medium	X	X	X	X	X
Designers	Medium	X	X	X	X	X
Telemarketing	Low	X	X		X	X
Bid Team	Low	X	X		X	X
Researchers	Low	X	X		X	X
Administrators	Low	X	X		X	X
Office Managers	Low	X	X		X	X

4. Leadership and Commitment

4.1 Board Responsibilities

ISO 37001 requires that the Board of Directors demonstrate leadership and commitment for the anti-bribery and corruption program. As a result, the Board has implemented a Compliance and Ethics Team to ensure continuing governance and review.

The function of the Compliance and Ethics Team includes:

1. Approving the company's anti-bribery policy
2. Ensuring that company strategy and the anti-bribery policy are aligned
3. Exercising reasonable oversight to ensure the policy and programme are being effectively delivered
4. Ensuring the anti-bribery programme is established and maintained by appointing and supporting a qualified anti-bribery compliance function
5. Supporting the program and promoting an ethical culture
6. Deploying adequate resources
7. Communications regarding programme and policy – internal and external
8. Support management's efforts in preventing and detecting acts of bribery
9. Encouraging reporting and ensuring that there is no retaliation for good-faith reporting
10. Reporting to the Board of Directors at planned intervals

4.2 Compliance and Ethics Team

Gary Chandler CEO				David Rintoul Non-Exec Director		
Jason Whiteley IT Director	Owen Thomas Head of Process Operations	Darren Sutherland Financial Controller	Charlotte Pobol Head of Legal	James Cornwell E&Q Director	Simon Tilley Contracts Director	Charlotte Turner People Director

4.3 Anti-Bribery and Corruption Policy

The Fourfront Anti-Bribery and Corruption Policy details our specific approach to issues of bribery and corruption to set out the behaviour we expect of everyone either employed or engaged by us when conducting business on our behalf.

The document reference is **FFG ABC02 ABC Policy** and can be accessed via the Fourfront Data Centre, linked below.

4.4 Organisational Roles, Responsibilities and Authorities

4.4.1 Roles and Responsibilities

4.4.2 Anti-Bribery Compliance Function

4.4.3 Delegated Decision Making

Procedure

The roles and responsibilities below would be assessed, revised and updated should the Compliance and Ethics Team responsibilities have changed in any way based on the following:

- KPI's
- Legislation
- Group's business activities
- Group's personnel structure
- Audit findings

Job Title	Job Responsibility
CEO – Gary Chandler	• Head of Compliance and Ethics Team • Senior Management Representative & Board Member • Active Head of Implementation of ISO 37001 • Responsible for making the resources available to meet the Group's objectives • Responsible for communication and awareness

Non-Exec Director – David Rintoul	• Construction Industry Lawyer • Designs and implements the programme • Provides advice and guidance to personnel on bribery issues • Ensures the program conforms to ISO 37001 requirements • Reports on the performance of the programme to the Board of Directors and top management
Quality & Environmental Director – James Cornwell	• Senior Management Representative and Head of Group ISO functions • Supports CEO with implementation • Responsible for compliance and awareness, legal and other requirements • Monitoring of procedures and processes • Maintenance of central non-conformance & continuous improvement log • Overall responsibility for all Management Systems • Responsibility for awareness & compliance programmes
Financial Controller – Darren Sutherland	• Financial, operational and contractual responsibility • Responsible for ensuring the integrity of the Group's Financial Processes • Responsible for ERP and Financial Reviews
Head of Process Operations – Owen Thomas	• Responsibility for managing and overseeing suppliers & their performance • Ensuring that subcontractors are regularly engaged and up to date with the Group's activities • Cascade ABC information to supply chain • Part of ISO Management Team • Work with Environmental & Quality manager to ensure supplier compliance
Head of IT – Jason Whiteley	• Responsible for ensuring integrity of IT systems • Responsible for working with Environmental & Quality Manager to ensure compliance with legislation & Regulations • Part of ISO Management Team • Key part of continually improving IT processes and procedures to mitigate against fraud and IT Security
Head of People – Charlotte Turner	• Responsible for administering all HR policies and procedures • Responsible for working with Environmental & Quality Manager to ensure compliance with legislation & Regulations • Part of ISO Management Team • Key part of continually improving HR processes and procedures • Ensures the integrity of staff contracts and hiring process
Head of Legal – Charlotte Pobol	• Responsible for reviewing and delivering training to new and high-risk employees • Part of ISO management team • Provide in house advice and guidance to personnel on bribery issues
Simon Tilley – Contracts Director	• Responsible for the integrity & assurance of contract delivery • Closely works with finance to ensure financial stability of contracts • Oversees deliverables against scope of works

5. Risk Assessment and Planning

- 5.1 The Fourfront Risk Assessment matrix has been developed and is reviewed annually to assess risk in areas across the business and ensure control measure are in place to mitigate this risk.

The document reference is **FFG ABC06 ABC Risk Assessment** and can be accessed via the Fourfront Data Centre, linked below.

- 5.2 Anti-bribery objectives and planning to achieve them

Objective	Plan to Achieve Objective
To ensure that all staff understand our Code of Conduct Policy, and their role in adhering to it.	100% of all employees to receive Code of Conduct
To ensure that all identified medium or high-risk staff are trained and therefore have a level of competency in regard to risks associated with bribery and competition law	Training for key staff on Bribery Act & Competition Law
To ensure that the Fourfront Group strengthen their compliance function at management level to demonstrate good corporate governance in relation to bribery and competition laws	Fourfront Group to appoint a non-executive Director for Compliance & Corporate Governance
To ensure that all projects are adequately assessed for potential bribery and/or conflicts of interest – and to audit this approach.	Anti-bribery & corruption questions to be incorporated within GP26 project workbook, and used on 100% of projects
To ensure that all suppliers and subcontractors adhere to our own high standards, and understand bribery and corruption risks	All suppliers & subcontractors to complete our supplier & subcontractor questionnaire which asks for information about their own ABC Processes.
Put in place effective controls and procedures to manage potential risks and issues in relation to bribery, corruption and anti-competitive practices	Continuously improve our ISO 37001 management system, implementing at least one change for improvement each audit year

6. Support

6.1 Resources

The Group has determined and provided the resources needed for the establishment, implementation, maintenance and continual improvement of the anti-bribery management system.

6.2 Competence

6.2.1 *General*

The Group shall:

- a) determine the necessary competence of person(s) doing work under its control that affects its antibribery performance
- b) ensure that these persons are competent on the basis of appropriate education, training, or experience
- c) where applicable, take actions to acquire and maintain the necessary competence, and evaluate the effectiveness of the actions taken
- d) retain appropriate documented information as evidence of competence.

6.2.2 *Employment process*

Conditions of employment require all new personnel to comply with the anti-bribery policy and give the Group the right to discipline personnel in the event of non-compliance.

Steps to ensuring compliance include:

- a) within a reasonable period of their employment commencing, personnel receive a copy of, or are provided with access to, the anti-bribery policy and training in relation to that policy
- b) the Group has procedures which enable it to take appropriate disciplinary action against personnel who violate the anti-bribery policy or anti-bribery management system
- c) personnel will not suffer retaliation, discrimination or disciplinary action (e.g. by threats, isolation, demotion, preventing advancement, transfer, dismissal, bullying, victimization, or other forms of harassment) for:
 - 1) refusing to participate in, or turning down, any activity in respect of which they have reasonably judged there to be a more than low risk of bribery that has not been mitigated by the Group; or
 - 2) concerns raised or reports made in good faith, or on the basis of a reasonable belief, of attempted, actual or suspected bribery or violation of the anti-bribery policy or the antibribery management system (except where the individual participated in the violation).

6.2.3 *Due Diligence*

In relation to all positions which are exposed to more than a low bribery risk, as determined in the bribery risk assessment, the Group shall implement procedures which provide that:

- a) due diligence is conducted on persons before they are employed, to ascertain as far as is reasonable that it is appropriate to employ them and that it is reasonable to

believe that they will comply with the anti-bribery policy and anti-bribery management system requirements;

- b) performance bonuses, performance targets and other incentivising elements of remuneration are reviewed periodically to verify that there are reasonable safeguards in place to prevent them from encouraging bribery;

6.3 Awareness and training

Personnel shall be provided with anti-bribery awareness and training on a regular basis, as appropriate to their roles, risks of bribery to which they are exposed, and any changing circumstances.

6.4 Communication

The Compliance and Ethics Team shall determine the internal and external communications relevant to the anti-bribery management system including:

- a) on what it will communicate
- b) when to communicate
- c) with whom to communicate
- d) how to communicate
- e) who will communicate
- f) the languages in which to communicate

The anti-bribery policy shall be made available to all the Group's personnel and business associates, be communicated directly to both personnel and business associates who pose more than a low risk of bribery and shall be published through the Group's internal and external communication channels, as appropriate.

6.5 Documented information

It is important that all documents and records are saved & updated electronically on the server, and that the Group understands how long documents need to be retained to comply with legal and other requirements.

Documentation is created to record information that is required to show conformance with legislation, ISO compliance, continual improvements, audits and reviews.

Documents such as procedures and work instructions are also required to achieve greater operational control.

All anti-bribery management system documents must be clear, approved and legible and identified by specific headers - Anti-Bribery & Corruption – FFQ ABC XX.

Responsibilities:

The Compliance and Ethics Team owns all the anti-bribery management system's corporate documentation and is responsible for authorising, issuing and maintaining these documents.

All controlled documentation shall contain the following:

- A revision date and number
- A unique reference number
- A title describing the document

7. Operation

7.1 Due diligence

The Group shall assess the nature and extent of the bribery risk in relation to specific transactions, projects, activities, business associates and personnel falling within those categories. This assessment shall include any due diligence necessary to obtain sufficient information to assess the bribery risk.

Factors in Assessing Third Party Risk

- 1) Industry sector
- 2) Organisational structure
- 3) Years in business
- 4) Expertise in area of contract
- 5) Use of sub-contractors
- 6) Use of intermediaries
- 7) Government interactions
- 8) Location(s) of business
- 9) Contract Value
- 10) Existence and/or maturity of Compliance program
- 11) Labor and supply chain practices
- 12) Fair Labor Practices
- 13) Certifications
- 14) Third Party Compliance provisions & practices
- 15) Organisational Ethics & Regulatory Trade Compliance
- 16) Data Privacy Protection

7.2 Financial controls

The Group has implemented financial controls that manage bribery risk, these are controlled by the CFO and reviewed by external auditors.

7.3 Non-financial controls

Non-financial controls that manage bribery risk are procurement, operational, sales, commercial, human resources, legal and regulatory activities.

7.4 Implementation of anti-bribery controls by controlled organisations and business associates

- 7.4.1 The Group will be mandating that all preferred suppliers and subcontractors implement their own anti-bribery controls, in each case only to the extent that is

reasonable and proportionate with regard to the bribery risks faced, taking into account the bribery risk assessment conducted by the Group.

7.4.2 In relation to business associates not controlled by the Group for which the bribery risk assessment or any due diligence has identified a more than low bribery risk, and where anti- bribery controls implemented by the business associates would help mitigate the relevant bribery risk, the Group shall implement procedures as follows:

- a) the Group shall determine whether the business associate has in place anti-bribery controls which manage the relevant bribery risk;
- b) where a business associate does not have in place anti-bribery controls, or it is not possible to verify whether it has them in place:
 - 1) where practicable, the Group shall require the business associate to implement anti- bribery controls in relation to the relevant transaction, project or activity; or
 - 2) where it is not practicable to require the business associate to implement anti- bribery controls, this shall be a factor taken into account in evaluating the bribery risk of the relationship with this business and the way in which the Group manages such risks.

7.5 Anti-bribery commitments

The Group will terminate the relationship with any business associate in the event of bribery by, on behalf of, or for the benefit of the business associate in connection with the relevant transaction, project, activity, or relationship.

7.6 Raising Concerns

The Group will ensure that all personnel are aware of the following reporting procedures and are able to use them, and are aware of their rights and protections under the procedures:

- Gifts, Entertainment and Hospitality Policy
- Whistleblowing Policy
- Open-door Policy

7.7 Gifts, Entertainment and Hospitality Policy

The Fourfront Gifts, Entertainment and Hospitality Policy details our specific approach to issues surrounding the giving and receiving of this, sets out the behaviour we expect of our employees and gives guidance on what is and is not appropriate.

The document reference is **FFG ABC03 Gifts, Entertainment & Hospitality Policy** and can be accessed via the Fourfront Data Centre, linked below.

7.8 Gifts, Entertainment and Hospitality Register

As detailed in the Gifts, Entertainment and Hospitality Policy, all gifts, entertainment or hospitality of a value over £200 must be notified to the Quality & Environmental Director for inclusion on the Gifts, Entertainment and Hospitality Register.

The document reference is **FFG ABC04 Gifts, Entertainment & Hospitality Register** and can be accessed via the Fourfront Data Centre, linked below.

7.9 Whistleblowing Policy

Employees may, in properly carrying out their duties, have access to, or come into contact with, information of a confidential nature. The Company actively encourages a culture of honesty and openness and therefore all employees are required to bring up to their manager or other designated person any issue that, in the employee's opinion, might constitute bribery or corruption. Our approach to this is detailed in the Whistleblowing Policy.

The document reference is **FFG ABC08 Whistleblowing Policy** and can be accessed via the Fourfront Data Centre, linked below.

7.10 Open Door Policy

Fourfront Group operates an informal 'open-door' policy which is explained in the company induction process and enforced throughout our areas of operation. All staff are encouraged to openly discuss any concern with their line manager and our People Team are available to provide advice and assistance as appropriate.

If any member of staff feels that their concerns have not been addressed or listened to, they are encouraged to contact our CEO, Gary Chandler.

7.11 Investigating and dealing with bribery

The Group will provide the necessary resources to investigate and deal with bribery, including:

- a) require assessment and, where appropriate, investigation of any bribery, or violation of the anti-bribery policy or the anti-bribery management system, which is reported, detected or reasonably suspected
- b) require appropriate action in the event that the investigation reveals any bribery, or violation of the anti-bribery policy or the anti-bribery management system
- c) empower and enable investigators
- d) require co-operation in the investigation by relevant personnel
- e) require that the status and results of the investigation are reported to the anti-bribery compliance function and other compliance functions, as appropriate
- f) require that the investigation is carried out confidentially and that the outputs of the investigation are confidential.

The investigation shall be carried out by, and reported to, personnel who are not part of the role or function being investigated. The Group may appoint a business associate to conduct the investigation and report the results to personnel who are not part of the role or function being investigated.

8. Performance Evaluation

8.1 Monitoring, Measurement, Analysis and Evaluation

The Group shall evaluate the anti-bribery performance and the effectiveness and efficiency of the anti-bribery management system. Objectives will be SMART (Specific, Measurable, Achievable, Realistic and Timebound).

The current Aims & Objectives for the management system are listed in document **FFG ABC13 Monitoring, Measurement, Analysis and Evaluation**, linked below.

8.2 Internal Audit

The Group shall conduct internal audits at planned intervals to provide information on whether the anti-bribery management system:

- a) conforms to:
 - 1) the Group's own requirements for our anti-bribery management system; and
 - 2) the requirements of this document;
- b) is effectively implemented and maintained.

Furthermore, the Group shall;

- a) plan, establish, implement and maintain an audit programme(s), including the frequency, methods, responsibilities, planning requirements and reporting, which shall take into consideration the importance of the processes concerned and the results of previous audits
- b) define the audit criteria and scope for each audit
- c) select competent auditors and conduct audits to ensure objectivity and the impartiality of the audit process
- d) ensure that the results of the audits are reported to relevant management, the anti-bribery compliance function, top management and, as appropriate
- e) retain documented information as evidence of the implementation of the audit programme and the audit results

These audits shall be reasonable, proportionate and risk based. Such audits shall consist of internal audit processes or other procedures which review procedures, controls and systems for:

- a) bribery or suspected bribery
- b) violation of the anti-bribery policy or anti-bribery management system requirements
- c) failure of business associates to conform to the applicable anti-bribery requirements of the Group

- d) weaknesses in, or opportunities for improvement to, the anti-bribery management system

To ensure the objectivity and impartiality of these audit programmes, the Group shall ensure that these audits are undertaken by one of the following:

- a) an independent function or personnel established or appointed for this process; or
- b) the anti-bribery compliance function (unless the scope of the audit includes an evaluation of the anti-bribery management system itself, or similar work for which the anti-bribery compliance function is responsible); or
- c) an appropriate person from a department or function other than the one being audited; or
- d) an appropriate third party; or
- e) a group comprising any of a) to d).

The Group shall ensure that no auditor is auditing his or her own area of work.

The document reference is **FFG ABC09b Internal Audit** and can be accessed via the Fourfront Data Centre, linked below.

8.3 Management Review

8.3.1 Top Management Review

Top management will review the Group's anti-bribery management system, at planned intervals, to ensure its continuing suitability, adequacy and effectiveness.

The top management review shall include consideration of:

- a) the status of actions from previous management reviews
- b) changes in external and internal issues that are relevant to the anti-bribery management system
- c) information on the performance of the anti-bribery management system, including trends in:
 - 1) nonconformities and corrective actions
 - 2) monitoring and measurement results
 - 3) audit results
 - 4) reports of bribery
 - 5) investigations
 - 6) the nature and extent of the bribery risks faced by the organisation
- d) effectiveness of actions taken to address bribery risks
- e) opportunities for continual improvement of the anti-bribery management system

The outputs of the top management review shall include decisions related to continual improvement opportunities and any need for changes to the anti-bribery management system. Documented information will be retained as evidence of the results of these reviews.

8.3.2 Review by Anti-Bribery Compliance Function

The anti-bribery compliance function shall assess on a continual basis whether the anti-bribery management system is:

- a) adequate to manage effectively the bribery risks faced by the Group; and
- b) being effectively implemented

The anti-bribery compliance function shall report at planned intervals, and on an ad hoc basis, as appropriate, to top management, on the adequacy and implementation of the anti- bribery management system, including the results of investigations and audits.

9. Improvements

9.1 Nonconformity and corrective action

When a nonconformity occurs, the Group shall:

- a) react promptly to the nonconformity, and as applicable:
 - 1) take action to control and correct it; and
 - 2) deal with the consequences
- b) evaluate the need for action to eliminate the cause(s) of the nonconformity, in order that it does not recur or occur elsewhere, by:
 - 1) reviewing the nonconformity
 - 2) determining the causes of the nonconformity
 - 3) determining if similar nonconformities exist, or could potentially occur
- c) implement any action needed
- d) review the effectiveness of any corrective action taken
- e) make changes to the anti-bribery management system, if necessary

Corrective actions shall be appropriate to the effects of the nonconformities encountered. The Group shall retain documented information as evidence of:

- the nature of the nonconformities and any subsequent actions taken; and
- the results of any corrective action.

9.2 Continual improvement

The Group will continually improve the suitability, adequacy and effectiveness of the anti- bribery management system.

10. Document Links

FFG ABC02 ABC Policy

FFG ABC06 ABC Risk Assessment

FFG ABC03 Gifts, Entertainment & Hospitality Policy

FFG ABC04 Gifts, Entertainment & Hospitality Register

FFG ABC08 Whistleblowing Policy

FFG ABC09b Internal Audit

FFG ABC13 Monitoring, Measurement, Analysis and Evaluation

11. Further Information

If you have any questions regarding the Whistleblowing Policy, please contact the People Team.



Gary Chandler

CEO

30 September 2025