

Anti- Bribery & Corruption Policy

Contents

1. What does your policy cover?.....	2
2. Policy statement.....	2
3. Who is covered by the policy?.....	2- 3
4. Definition of bribery, corruption and anti-competitive activities	3
5. What is and what is not acceptable.....	3-4
a. Gifts and hospitality.....	4
b. Facilitation payments and kickbacks.....	5
c. Political contributions.....	5-6
d. Charitable contributions.....	6
6. Employee Responsibilities.....	6
7. What happens if I need to raise a concern.....	7
a. How to raise a concern.....	7
b. What to do if you are a victim of bribery or corruption.....	7
c. Protection.....	7
8. Training and communication.....	8-9
9. Record Keeping.....	9
10. Monitoring and reviewing.....	9
Appendix a regulatory authority contacts details.....	11

1. What does your policy cover?

- 1.1. This anti-bribery policy exists to set out the responsibilities of Mario Clad Ltd. and those who work for us regarding observing and upholding our zero-tolerance position on bribery and corruption.
- 1.2. It also exists to act as a source of information and guidance for Mario Clad Ltd. those working Mario Clad Ltd. It helps recognise and deal with bribery and corruption issues, as well as understand their responsibilities.

2. Policy statement

- 2.1. Mario Clad Ltd. is committed to conducting business in an ethical and honest manner and is committed to implementing and enforcing systems that ensure bribery and corruption is prevented. Mario Clad Ltd. has zero-tolerance for bribery and corrupt activities. Mario Clad Ltd. are committed to acting professionally, fairly, and with integrity in all business dealings and relationships, wherever in the country Mario Clad Ltd. operate.
- 2.2. Mario Clad Ltd. will constantly uphold all laws relating to anti-bribery and corruption in all the jurisdictions in which Mario Clad Ltd. operates. Mario Clad Ltd. are bound by the laws of the UK, including the Bribery Act 2010, **Fraud Act 2006**, **Competition Act 1998**, in regard to our conduct both at home and abroad.
- 2.3. Mario Clad Ltd. recognises that bribery and corruption are punishable by up to ten years of imprisonment and a fine. If Mario Clad Ltd. is discovered to have taken part in corrupt activities, Mario Clad Ltd. may be subjected to an unlimited fine, be excluded from tendering for public contracts, and face serious damage to our reputation. It is with this in mind that Mario Clad Ltd. commit to preventing bribery and corruption in our business and take our legal responsibilities seriously.

3. Who is covered by the policy?

- 3.1. Mario Clad Ltd. anti-bribery and corruption policy applies to all employees (whether temporary, fixed-term, or permanent), consultants, contractors, trainees, seconded staff, home workers, casual workers, agency staff, volunteers, interns, agents, sponsors, or any other person or persons associated with us (including third parties), or any of our subsidiaries or their employees, no matter where they are located (within or outside of the UK). Mario Clad Ltd. policy also applies to Officers, Trustees, Board, and/or Committee members at any level.
- 3.2. In the context of this policy, third-party refers to any individual or organisation Mario Clad Ltd. meets and works with. It refers to actual and potential clients, customers,

suppliers, distributors, business contacts, agents, advisers, and government and public bodies – this includes their advisors, representatives and officials, politicians, and public parties.

3.3. Any arrangements Mario Clad Ltd. makes with a third party is subject to clear contractual terms, including specific provisions that require the third party to comply with minimum standards and procedures relating to anti-bribery and corruption.

4. Definition of bribery, corruption and anti-competitive activities

4.1. Bribery refers to the act of offering, giving, promising, asking, agreeing, receiving, accepting, or soliciting something of value or of an advantage so to induce or influence an action or decision.

4.2. A bribe refers to any inducement, reward, or object/item of value offered to another individual in order to gain commercial, contractual, regulatory, or personal advantage.

4.3. Bribery is not limited to the act of offering a bribe. If an individual is on the receiving end of a bribe and they accept it, they are also breaking the law.

4.4. Bribery is illegal.

Employees must not engage in any form of bribery, whether it be directly, passively (as described above), or through a third party (such as an agent or distributor). They must not bribe a foreign public official anywhere in the world. They must not accept bribes in any degree and if they are uncertain about whether something is a bribe or a gift or act of hospitality, they must seek further advice from the company's compliance manager. Corruption is the abuse of entrusted power or position for private gain.

Anti-competitive activity includes including price fixing, bid rigging, agreeing to market or customer share, sharing commercially sensitive information, and other ways of agreeing not to compete. These agreements are sometimes called 'cartels'. An agreement does not have to be in writing for it to be illegal. Companies / individuals can break the law based on an informal conversation or 'gentleman's agreement' with another business, even if the agreement is not carried out. Other anti-competitive activity includes abuse of a dominant market position. This may occur if a company is unfair to customers or other businesses, for example where customers are treated differently, for example by offering different prices or terms to similar customers, making customers buy products they do not want, for example forcing them to take warranties for products, or charging low prices that do not cover actual costs so to drive out competitors.

5. What is and what is NOT acceptable 5.1 This section of the policy refers to 4 areas:

- Gifts and hospitality.
- Facilitation payments.
- Political contributions.
- Charitable contributions.

5.2 Gifts and hospitality

Mario Clad Ltd. accepts normal and appropriate gestures of hospitality and goodwill (whether given to, or received from third parties) so long as the giving or receiving of gifts meets the following requirements:

- a. It is not made with the intention of influencing the party to whom it is being given, to obtain or reward the retention of a business or a business advantage, or as an explicit or implicit exchange for favours or benefits.
- b. It is not made with the suggestion that a return favour is expected.
- c. It is in compliance with local law.
- d. It is given in the name of the company, not in an individual's name.
- e. It does not include cash or a cash equivalent (e.g., a voucher or gift certificate).
- f. It is appropriate for the circumstances (e.g., giving small gifts around Christmas or as a small thank you to a company for helping with a large project upon completion).
- g. It is of an appropriate type and value and given at an appropriate time, taking into account the reason for the gift.
- h. It is given/received openly, not secretly.
- i. It is not selectively given to a key, influential person, clearly with the intention of directly influencing them.
- j. It is not above a certain excessive value, as pre-determined by the company's compliance manager (usually in excess of £100).
- k. It is not offered to, or accepted from, a government official or representative or politician or political party, without the prior approval of the company's compliance manager.

5.3 Where it is inappropriate to decline the offer of a gift (i.e., when meeting with an individual of a certain religion/ culture who may take offence), the gift may be accepted so long as it is declared to the compliance manager, who will assess the circumstances.

5.4 Mario Clad Ltd. recognises that the practice of giving and receiving business gifts varies between countries, regions, cultures, and religions, so definitions of what is acceptable and not acceptable will inevitably differ for each

5.5 As good practice, gifts given and received should always be disclosed to the compliance manager (Matalica, Marius Leonard - Director). Gifts from suppliers should always be disclosed.

5.6 The intention behind a gift being given/received should always be considered. If there is any uncertainty, the advice of the compliance manager should be sought.

5.7 Facilitation Payments and Kickbacks

Mario Clad Ltd. does not accept and will not make any form of facilitation payments of any nature. We recognise that facilitation payments are a form of bribery that involves expediting or facilitating the performance of a public official for a routine governmental action. We recognise that they tend to be made by low level officials with the intention of securing or speeding up the performance of a certain duty or action.

5.8. Mario Clad Ltd. does not allow kickbacks to be made or accepted. We recognise that kickbacks are typically made in exchange for a business favour or advantage.

5.9. Mario Clad Ltd. recognises that, despite our strict policy on facilitation payments and kickbacks, employees may face a situation where avoiding a facilitation payment or kickback may put their/their family's personal security at risk. Under these circumstances, the following steps must be taken:

- a. Keep any amount to the minimum.
- b. Ask for a receipt, detailing the amount and reason for the payment.
- c. Create a record concerning the payment.
- d. Report this incident to your line manager.

5.10 Political Contributions

Mario Clad Ltd 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.

5.11. Charitable Contributions

Mario Clad Ltd. accepts (and indeed encourages) the act of donating to charities – whether through services, knowledge, time, or direct financial contributions (cash or otherwise) – and agrees to disclose all charitable contributions it makes.

5.12 Employees

Mario Clad Ltd. must be careful to ensure that charitable contributions are not used to facilitate and conceal acts of bribery.

5.13. We will ensure that all charitable donations made are legal and ethical under local laws and practices, and that donations are not offered/made without the approval of the compliance manager.

5.14 Exceptional Circumstances

In some circumstances a payment is justifiable.

5.15. If one of our people is faced with a threat to their personal safety or that of another person if a payment is not made, they should pay it without fear of recrimination. In such cases must be contacted as soon as possible, and the payment

and the circumstances in which it was made must be fully documented and reported. Mario Clad Ltd. will consider carefully whether to involve the police.

5.16. Such cases will be rare. All people visiting regions where these cases are more common should familiarise themselves, prior to travel, with current guidance relating to those countries. For general information on travelling to a particular country, please consult the latest information from the UK Government.

6. Employee Responsibilities

6.1. As an employee of Mario Clad Ltd., you must ensure that you read, understand, and comply with the information contained within this policy, and with any training or other anti-bribery and corruption information you are given.

6.2. All employees and those under our control are equally responsible for the prevention, detection, and reporting of bribery and other forms of corruption. They are required to avoid any activities that could lead to, or imply, a breach of this anti-bribery policy.

6.3. If you have reason to believe or suspect that an instance of bribery or corruption has occurred or will occur in the future that breaches this policy, you must notify the compliance manager.

6.4. If any employee breaches this policy, they will face disciplinary action and could face dismissal for gross misconduct. Mario Clad Ltd. has the right to terminate a contractual relationship with an employee if they breach this anti-bribery policy.

6.5. Disclosing and Managing Conflicts of Interest

Where Employees cannot avoid Conflicts of Interest, they need to disclose them to their line manager, e.g., using the Conflict-of-Interest Disclosure Form published on the https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1012346/Annex-A_Conflicts-of-Interest-Declaration-Form.docx.

As appropriate, the Director (Matalica, Marius Leonard) should be informed.

The Employee and line manager shall cooperate to agree on adequate means to manage the Conflict of Interest with the goal to ensure that the situation does not compromise the judgement, obligations or commitment of the concerned Employee to Mario Clad Ltd. Measure may include (not exhaustive)

- **restricting the involvement of the concerned Employee in the business activities creating the Conflict of Interest;**
- **intensified supervision of the Employee's activities in the matter or ad-hoc creation of a four eye principle;**
- **withdrawing from the personal or Closely Related Party's involvement (financial or other) in the company doing business with or in competition with Mario Clad Ltd.; or** ▪

as an ultimate means, suspending or terminating the Employee's employment with Mario Clad Ltd.

Where necessary or appropriate, line manager/ operational director shall consult the director (Matalica Marius Leonard) for advice. All involved persons and departments shall treat the information regarding the Conflict of Interest on a confidential need-to-know basis.

6.5. Mario Clad Ltd. to exercise each employee due diligence to ensure that bribes are not offered or given, directly or indirectly, by our joint ventures, partners, agents, representatives, intermediaries or suppliers, and more generally that such parties' behaviour cannot constitute a risk to Mario Clad Ltd. (particularly by failing to comply with national or international law, regulation or good practice in relation to the prevention of corruption and similar conduct). It is just as unacceptable (both under the Bribery Act and morally) to turn a blind eye or allow our representatives or associates to offer or accept bribes as it is to do so ourselves. In this context, Mario Clad Ltd. employees must ensure that each business relationship with a third party is subject to a prior and reasonable risk assessment and due diligence where appropriate, in particular with respect to corruption and similar conduct. Agreements entered into with them should provide for termination in the event of corruption on the part of the third party

The Director (Matalica Marius Leonard) must monitor the good reputation of the relevant third party. Any concerns should be immediately reported to the individual's manager and to the Chief Compliance Officer (CCO). Please note that the use of commercial intermediaries or business agents is tightly controlled by Mario Clad Ltd. Please speak to the legal team before engaging, or entering into any contractual commitment with, any commercial intermediary or business agent.

7. What happens if I need to raise a concern?

7.1 This section of the policy covers 3 areas:

- a. How to raise a concern.
- b. What to do if you are a victim of bribery or corruption.
- c. protection.

7.2 How to raise a concern?

If you suspect that there is an instance of bribery/corrupt activities occurring in relation to you are encouraged to raise your concerns at as early a stage as possible. If you're uncertain about whether a certain action or behaviour can be considered bribery or corruption, you should speak to your line manager, the director.

7.3 Mario Clad Ltd will familiarise all employees with its whistleblowing procedures so employees can vocalise their concerns swiftly and confidentially.

7.4 What to do if you are a victim of bribery or corruption?

You must tell your compliance manager as soon as possible if you are offered a bribe by anyone, if you are asked to make one, if you suspect that you may be bribed or asked to make a bribe in the near future, or if you have reason to believe that you are a victim of another corrupt activity.

7.5 Protection

If you refuse to accept or offer a bribe or report a concern relating to potential act(s) of bribery or corruption, understands that you may feel worried about potential repercussions. Mario Clad Ltd. will support anyone who raises concerns in good faith under this policy, even if investigation finds that they were mistaken.

7.6 Mario Clad Ltd. will ensure that no one suffers any detrimental treatment as a result of refusing to accept or offer a bribe or other corrupt activities or because they reported a concern relating to potential act(s) of bribery or corruption.

7.7 Detrimental treatment refers to dismissal, disciplinary action, threats, or unfavourable treatment in relation to the concern the individual raised.

7.8 If you have reason to believe you've been subjected to unjust treatment as a result of a concern or refusal to accept a bribe, you should inform your line manager or the compliance manager immediately.

8. Training and communication

8.1 Mario Clad Ltd. will provide training on this policy as part of the induction process for all new employees. Employees will also receive regular, relevant training on how to adhere to this policy, and will be asked annually to formally accept that they will comply with this policy.

8.2 Mario Clad Ltd. anti-bribery and corruption policy and zero-tolerance attitude will be clearly communicated to all suppliers, contractors, business partners, and any third parties at the outset of business relations, and as appropriate thereafter.

8.3 Mario Clad Ltd. will provide relevant anti-bribery and corruption training to employees etc. Mario Clad Ltd. where we feel their knowledge of how to comply with the Bribery Act needs to be enhanced. As good practice, all businesses should provide their employees with antibribery training where there is a potential risk of facing bribery or corruption during work activities.

9. Record Keeping

9.1 will keep detailed and accurate financial records and will have appropriate internal controls in place to act as evidence for all payments made. Mario Clad Ltd. will declare and keep a written record of the amount and reason for hospitality or gifts accepted and given and understand that gifts and acts of hospitality are subject to managerial review.

10. Monitoring and reviewing

- 10.1 Mario Clad Ltd. compliance manager is responsible for monitoring the effectiveness of this policy and will review the implementation of it on a regular basis. They will assess its suitability, adequacy, and effectiveness.
- 10.2 Internal control systems and procedures designed to prevent bribery and corruption are subject to regular audits to ensure that they are effective in practice.
- 10.3 Any need for improvements will be applied as soon as possible. Employees are encouraged to offer their feedback on this policy if they have any suggestions for how it may be improved. Feedback of this nature should be addressed to the compliance manager.
- 10.4 This policy form part of an employee's contract of employment and may amend it at any time so to improve its effectiveness at combatting bribery and corruption.

Compliance with the Mario Clad Ltd. Anti Bribery and Corruption Policy in relation to bribery, corruption, fraud and anti-competitive behaviour is regarded as part

of Mario Clad Ltd. policy and the employee's contract of employment and a breach of the policy will result in disciplinary action. This policy on managing corruption, bribery, fraud and anti-competitive activities in the company is based on a six-point strategy:

- 1. Top Level Commitment: The Directors fully support and demonstrate the policy.**
- 2. Risk Assessment: The Directors and Managers have defined the risk of contravention in the markets that they are in.**
- 3. Due Diligence: That the Directors and Manager can trust their employees and the people with whom the business trades.**
- 4. Communication: That all persons working for and on behalf of the company are aware of the policy on corruption, bribery, fraud and anti-competitive activities.**
- 5. Proportionality: That response to breaches of this policy is in proportion to the level of risk. This includes that where breaches of the above laws are identified that they will be reported to the Police, Financial Conduct Authority, Competition and Markets Authority (CMA).**
- 6. Policy and Compliance Review. This policy shall be communicated to all employees and other interested parties. As the person ultimately accountable for compliance in the company I approve this policy.**



Sign:



Position: Company Director

Date: 24.10.2024

APPENDIX A REGULATORY AUTHORITY CONTACT DETAILS

Competition and Markets Authority (CMA <https://www.gov.uk/topic/competition/competition-actcartels>) 0800 085 1664



Office of fair Training
https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/284402/oft1341.pdf

Financial Conduct Authority (FCA) <https://www.fca.org.uk/consumers> 0800 111 6768

Local Authority Trading Standards <https://www.gov.uk/find-local-council>

Crimestoppers <https://crimestoppers-uk.org/giveinformation/forms/give-informationanonymously>
0800 555 111

Police – Non-Emergency Report - 101

Health and Safety Executive (HSE) <https://www.hse.gov.uk/contact/concerns.htm> 0300 003 1647

Environment Agency (EA) enquiries@environment-agency.gov.uk 0800 80 70 60

Modern Slavery <https://www.modernslaveryhelpline.org/report> 08000 121 700

Advisory, Conciliation and Arbitration Service (ACAS) – Employment Issues
<https://www.acas.org.uk/contact> 0300 123 1100