

ANTI-BRIBERY AND CORRUPTION POLICY

Policy Statement

Avantgarde Tiling Limited is committed to conducting business to the highest ethical and legal standards. We understand the importance of fair and professional business relationships and consider the integrity of our employees and those with whom we do business as critical to our success. Avantgarde Tiling Limited operates a zero-tolerance approach towards corrupt activities of any kind, whether committed by employees or by third parties acting for or on behalf of the Company.

1 Who the policy is for

This policy applies to all individuals working for, or on behalf of Avantgarde Tiling Ltd, including directors, managers, employees both those permanently employed and temporary or agency staff, sub-contractors, consultants, volunteers, or any other person or agency working on behalf of the company, and are collectively referred to as staff in this policy.

2 Policy Purpose

This Anti-Bribery Procedure (comprised of this policy and associated guidance) displays Avantgarde Tiling's commitment to uphold the UK anti-bribery and anti-corruption laws in respect of our conduct both in the UK and abroad. Avantgarde Tiling Limited understands the importance of prevention of bribery and corruption and acknowledges its legal responsibility to ensure this policy is implemented throughout the group. The policy sets out the measures Avantgarde Tiling Limited will implement to enforce effective systems to uphold the Company's zero-tolerance position on bribery and corruption. It also acts as guidance to help staff and agents of the company recognise and deal with bribery and corruption matters.

Definitions:

- **Corruption** is defined as the abuse of someone's authority, power or position to dishonestly acquire benefits for personal gain or for group benefit or advantage. Corruption includes a wide variety of behaviours, including bribery, fraud, embezzlement, conflicts of interest and misuse of company assets.
- **Bribery** is defined as an inducement or reward offered, promised or provided in order to gain any commercial, contractual, regulatory or personal advantage. A bribe can take the form of money or other valuable gifts or influence on the decisions of others or other favourable outcomes such as being granted licences etc.

3 Prohibited behaviour

It is illegal to participate in bribery, and Avantgarde Tiling Limited expect staff to comply with legal regulations and act with honesty and integrity, to exercise good judgement, and avoid situations that could be misconstrued as suspicious or corrupt behaviour.

Under the Bribery Act 2010 it is an offence to offer, promise or give a bribe and also an offence to request, or accept a bribe, with a separate offence applied to bribing a public official. It is also an offence for a commercial organisation to fail to prevent bribery intended to benefit the company. Staff found breaching the law could face up to 10 years in prison or a fine. As an employer, if we fail to prevent bribery, we could face an unlimited fine, exclusion from tendering for some contracts and damage to the company reputation.

The following section details the situations that may arise during normal business activities and the actions required to avoid opportunity for bribery or suspicion of corruption.

4 Gifts and Hospitality

We realise that reasonable and appropriate hospitality maintains cordial business relationships. This does not constitute bribery where it is proportionate, recorded properly and where there is no expectation of obtaining benefits or favours in return. In these instances, gifts and hospitality should be given and received only with written approval from a Director. The gifts should be appropriate to the circumstance and of a value in keeping with the situation. Any offer of hospitality presented that appears unduly lavish or extravagant should be declined.

Staff must not except personal gifts, cash, or a cash equivalent (such as gift certificates or vouchers), monetary incentives such as discounts or similar in return for actual or perceived influence over Avantgarde Tiling business decisions.

Gifts should be presented or accepted in the Company name, not to or from an individual, given openly rather than in secret and comply with any applicable laws. The intention behind the gift should always be considered and where any doubt is raised the gift or hospitality should be politely declined.

It is not acceptable to give or accept a gift or hospitality during any commercial negotiations or tender process, or when selecting suppliers and subcontractors, as this could be perceived as intended to influence the decision.

Promotional gifts of low value such as branded stationery to or from existing customers, suppliers and business partners are usually acceptable without written approval.



5 Facilitation Payments

Facilitation payments are often small unofficial payments made to public officials to expedite a routine bureaucratic process to which the payer is already entitled to. Facilitation payments are illegal under the Bribery Act 2010 and Avantgarde Tiling does not permit facilitation payments, directly or indirectly.

6 Donations

Charitable contributions and sponsorships must be consistent with Avantgarde's procedures and must only be made with prior approval by the Directors.

7 Anti-bribery procedures

The procedures in place to prevent bribery by persons associated with Avantgarde Tiling are proportionate to the risk of bribery posed by the nature and scale of the company activities.

The Directors are committed to preventing bribery by company staff through promoting a culture where bribery is considered unacceptable behaviour and to reinforce the policies and procedures with training appropriate to the risk presented. The procedures will be reviewed annually or where changes to business activities alter the risk presented and improvements made where required.

8 Specific Areas of Risk

The nature and extent of the company's exposure from internal and external risks of bribery will be assessed periodically. Below are examples of specific areas of risk.

8.1 Conflicts of interest

Conflicts of interest are situations in which an individual has competing interests, financial or otherwise, and serving one interest could involve working against the other interest.

Avantgarde staff must avoid conflicts of interest and disclose them to the Directors if they occur. Staff must withdraw from any situation where a relationship with another organization or person could influence their ability to make sound business decisions. Even the appearance that an Avantgarde Tiling representative's ability to make sound business decisions is compromised could damage his/her and Avantgarde's reputation.

8.2 Suppliers

Suppliers include subcontractors, materials suppliers, service providers, consultants, intermediaries and agents with which Avantgarde Tiling has a contractual relationship to provide goods and services. These third parties must be subject to appropriate, risk-based due diligence vetting, monitoring and auditing. Suppliers must be provided with Avantgarde Tiling policies, and agreements must contain appropriate compliance standards and remedies such as termination for failure to comply with the Supplier agreement.

8.3 Intermediaries

Intermediaries or other external parties acting on Avantgarde's behalf, especially those interacting with public officials or foreign public officials, require increased due diligence vetting as well as approval by senior management. Any commission or fee to be paid to an intermediary must be reasonably and appropriately related to the extent and nature of the services actually performed by the intermediary.

Business arrangements need to be transparent, and the nature of the service expressed in a written agreement. Intermediaries must be provided with Avantgarde Tiling policies and agreements must contain appropriate compliance standards and remedies such as termination for failure to comply with the Supplier agreement.

8.4 Joint Venture Partners

When entering into a Joint Venture agreement, it is important that our joint venture partners are not involved in activities concerning corruption or bribery. If a Joint Venture partner becomes involved in any incidents concerning even suspicions of bribery or corruption, it could have serious consequences for Avantgarde, including a negative impact on the Avantgarde brand and image. Joint Venture agreements must contain appropriate compliance standards and remedies such as termination for failure to comply with the principles of Avantgarde's anti-bribery Policy.

8.5 Hospitality and gifts

We never offer or accept hospitality or gifts to encourage or reward a business decision. Offers of gifts and hospitality to public officials and foreign public officials are prohibited or subject to stringent rules or laws. Additionally, a gift or hospitality must never be offered or accepted where it might create an appearance of being inappropriate or where prohibited by the policies of the giver's or recipient's employer. Directors are actively involved in providing written authority to permit the offering or receipt of gifts.

8.6 Facilitation Payments

Facilitation payments are payments, often small, to public officials, to speed up or induce the carrying out of lawful, non-discretionary bureaucratic processes to which the payer is lawfully entitled. Avantgarde does not permit facilitation payments, directly or indirectly.

8.7 Political, charitable, sponsorship contributions

Bribes may be disguised as political contributions, charitable contributions or sponsorships. In order to guard against this risk, no political contributions are permitted and charitable contributions (donations) or sponsorships must be consistent with Avantgarde's procedures and be approved by the Directors.



9 Your responsibilities

All Avantgarde Tiling Limited staff must read, understand and comply with this Policy.

The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of all staff. Staff are required to avoid any action that might lead to, or suggest, a breach of this Policy.

If you suspect that an act of bribery or attempted bribery has taken place, even if you are not personally involved, or unsure if the particular event constitutes bribery or corruption you are expected to report it to your line manager or a Director. You may be asked to give a written account of events. Staff are reminded of the procedure set out in the Company's Whistleblowing Policy.

Staff who raise concerns under this policy or who refuse to commit a bribery offence are sometimes worried about repercussions. The Company encourages openness and will support anyone who raises a genuine concern in good faith under this policy, even if it ends up that they are mistaken. No threats or detrimental treatment of a staff member will be tolerated as a result of reporting actual or potential bribery. Any such treatment should be reported to your line manager or the Directors immediately and if the matter is not satisfactorily remedied it should be raised formally through the Whistleblowing policy or Grievance Procedure.

If we suspect that you have committed an act of bribery or attempted bribery, an investigation will be carried out and, in line with our disciplinary procedure where appropriate, action may be taken against you which could result in your dismissal, or the cessation of our business arrangement with you.

10 Record Keeping

All supplier and client financial accounts are recorded, and internal controls put in place to validate the business reason for making payments to third parties in accordance with company policies and procedures. No 'off the book' payments are permitted.

Written records of every instance of hospitality or gifts offered or accepted are kept by the Directors.

11 Training and communication

Avantgarde Tiling Limited will provide training on this policy as part of the new employee induction process along with regular relevant training on the policy should there be any changes, such as in legislation. Avantgarde's zero-tolerance stance on bribery and corruption will be clearly communicated to all suppliers, contractors' and business associates.

12 Further Guidance

For any questions in relation to this Policy, its scope or practical implementation contact the company's Directors. Employees are expected to comply with the principles set out in this Policy and all our supporting policies and procedures. A breach of this policy will be regarded as misconduct and could lead to disciplinary action, which could include dismissal from the Company.

The behaviour and actions of our various business partners have an impact – positive or adverse – on our reputation. We will actively avoid working with any person, company or organisation who is not committed to support this Policy and will cease doing business with any partners who do not share our ethical standards.

The prevention, detection and reporting of bribery or corruption is the responsibility of all persons within or associated with Avantgarde Tiling Limited. Reports can be made confidentially via email (barbara@avantgarde-tiling.com) or sent in writing to Barbara Zanasi at the company address:

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Barbara Zanasi
Managing Director

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