

The Polyco Healthline Ltd Whistle-blowing and Anti-Fraud, Bribery and Corruption Policy addresses issues surrounding fraud, bribery and corruption and outlines the principal responsibilities of Polyco Healthline Ltd.

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| 1 | Purpose | 1 |
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- 1.1 The purpose of this policy is to set out Polyco Healthline’s approach and commitment to the detection and prevention of fraud, bribery, and corruption. The policy supports the company’s values of openness, honesty and performing to the highest standards.
- 1.2 Polyco Healthline is committed to preventing fraud, bribery, and corruption. We work with our staff, suppliers, contractors, and other parties to promote a culture that actively opposes all types of fraud, bribery, and corruption.
- 1.3 The Policy provides information regarding Public Interest Disclosure (Whistle-blowing) and the channels for reporting concerns.

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| 2 | Scope | 1 - 2 |
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- 2.1 This policy applies to all employees of Polyco Healthline Ltd. Further details are provided within this policy for all interested parties and within the company handbook for employees.

The following sections are included:

- Anti-bribery
- Gifts and hospitality
- Anti-facilitation of tax evasion
- Data protection
- Intellectual property
- Public interest disclosure (whistleblowing)
- Equality, inclusion, and diversity

- 2.2 Polyco Healthline Ltd expects that individuals or organizations that it deals with will act with integrity and without thought or actions involving fraud, bribery, and corruption.

2.3 This policy aims to improve the knowledge, understanding and risks associated with fraud (including bribery and corruption) and provides help and steps that should be taken to those who may suspect fraudulent or inappropriate actions.

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| 3 | Definitions | 2 |
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For the purposes of this policy the following definitions apply.

- 3.1 **Fraud**  
Intentional distortion of financial statements or other records by persons internal or external to the organization, which is carried out to conceal the misappropriation of assets or otherwise for gain.
- 3.2 **Presumptive Fraud**  
Presumptive fraud involves allegations that have been deemed to warrant an investigation and if substantiated would establish the existence of fraud.
- 3.3 **Corruption**  
Offering, giving, soliciting or acceptance of an inducement or reward which may improperly influence the action of any person.
- 3.4 **Bribery**  
An inducement or reward offered, promised, or provided to gain personal, commercial, regulatory, or contractual advantage.
- 3.5 **Theft**  
The dishonest appropriation of property belonging to another with the intention of permanently depriving the other of it.
- 3.6 **Tax Evasion**  
Tax evasion is the practice of using illegal methods to avoid paying tax. It involves deliberate and dishonest conduct and is not the same as tax avoidance. It frequently involves contrived, artificial transactions that serve no purpose other than to reduce tax liability.

Indicators of tax evasion are (non-exhaustive list):

- request for payment by cash
- overly complex payment mechanisms
- transactions involving overly complex supply chains
- transactions involving private banking facilities
- incomplete or non-standard invoices or other records relating to the payment of tax
- making false statements in relation to the payment of tax or failure to register with relevant bodies tasked with ensuring tax compliance
- failure to register for VAT
- any individual or supplier asking to be paid gross when they should be paid net

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| 4 | Policy | 3 - 7 |
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#### 4.1 General Requirements

- 4.1.1 Polyco Healthline will not tolerate fraud, corruption, or abuse of position for personal gain and is committed to securing effective methods of prevention, detection, and investigation. The company will promote an environment that actively encourages the highest principles of honesty and integrity.
- 4.1.2 Polyco Healthline expects that employees at all levels will lead by example in ensuring adherence to legal requirements, contracts procedure rules, financial procedure rules, codes of conduct and best practice.
- 4.1.3 Senior management is expected to deal swiftly and firmly with those who defraud the company or who are corrupt. They shall be robust in dealing with financial malpractice.

#### 4.2 Governance and Code of Conduct

##### ***Anti-bribery***

Polyco Healthline is committed to the prevention of bribery by those employed and associated with it and is committed to carrying out business fairly, honestly and openly, with zero-tolerance towards bribery.

The company expressly prohibits employees from offering, promising, giving, or requesting, agreeing to receive, or receiving any financial or other advantage to another person or business with the intention of gaining an improper financial or other advantage.

All employees have a responsibility to prevent, detect and report all instances of bribery.

##### ***Gifts and hospitality***

If an employee is offered any gift or hospitality, it should not be accepted without approval from the company. All hospitality should be proportionate and reasonable, such as modest meals, provided the intention is to build business relationships rather than to receive or confer an advantage.

Employees must never offer a gift or hospitality to a customer, supplier, or other person with the intention of gaining a business advantage. Any business gifts or invitations to hospitality events that are issued must always be agreed in advance.

Gifts and hospitality shall always be of symbolic value, appropriate and proportionate in the circumstances and shall be consistent with local customs and practices.

Donations to political parties are expressly prohibited and any charitable donation must be consistent with the company guidance as advised by the HR department.

### ***Anti-facilitation of tax evasion***

Tax evasion and facilitating the evasion of tax are criminal offences. Both acts will damage the company's reputation and the confidence of our customers, suppliers, and business partners.

Polyco Healthline will not be party to tax evasion or the facilitation of tax evasion of any form. We take a zero-tolerance approach to the facilitation tax evasion.

We are committed to:

- rejecting the facilitation of tax evasion
- not recommending the services of others who do not have reasonable prevention procedures in place

It is strictly prohibited for any employee or person working on our behalf or in connection with us to take part in any activity, directly or indirectly, relating to tax evasion or its facilitation.

Employees must not:

- undertake any action which facilitates tax evasion
- aid or abet any action of tax evasion

Employees are required to report any behaviour which reasonably leads them to believe that tax evasion or the facilitation of tax evasion is occurring in any way which is connected to the company.

No individual who reports a concern relating of tax evasion under this policy, or the Whistleblowing policy, will be subject to detriment because of their actions.

### ***Data protection***

Polyco Healthline is fully committed to compliance with the requirements of the Data Protection Act 2018 and all other data protection legislation currently in force. The Regulation applies to anyone processing personal data and sets out principles which should be followed and gives rights to those whose data is being processed.

To this end, the company endorses fully and adheres to the Data Protection Principles listed below. When processing data we will ensure that it is:

- processed lawfully, fairly and in a transparent way ('lawfulness, fairness and transparency')
- processed no further than the legitimate purposes for which that data was collected ('purpose limitation')
- limited to what is necessary in relation to the purpose ('data minimisation'); accurate and kept up to date ('accuracy')
- kept in a form which permits identification of the data subject for no longer than is necessary ('storage limitation')
- processed in a manner that ensures security of that personal data ('integrity and confidentiality')
- processed by a controller who can demonstrate compliance with the principles ('accountability')

Full details of the company's Privacy Policy can be located on the website: <https://www.polycohealthline.com/> under Legal Information.

### ***Intellectual property***

Intellectual property may be regarded as knowledge and application of creativity, examples of which include patents, trademarks, copyright, design rights and performance rights.

Employee intellectual property shall automatically on creation, vest in the company absolutely. To the extent that they do not vest automatically then the employee will hold them on trust for the company. Further details are included in the company handbook and employee contract.

Third party intellectual property (for example a supplier / customer) may be utilized by the company under an intellectual property agreement established between the relevant parties.

### ***Public interest disclosure (whistleblowing)***

Polyco Healthline recognises that effective and honest communication is essential if concerns about breaches or failures are to be effectively dealt with and the company's success ensured.

Our whistleblowing procedures provide guidance to all those who work with or within the company, including casual and temporary staff, who may from time to time feel that they need to raise certain issues relating to the company with someone in confidence.

Any person who in the public interest raises genuine concerns under this policy will not under any circumstances be subjected to any form of detriment or disadvantage as a result of having raised their concerns. The victimisation or harassment of an individual making a protected disclosure is a disciplinary offence.

This policy applies where you reasonably believe that one of the following sets of circumstances is occurring, has occurred, or may occur within the company and that your disclosure is in the public interest:

- a criminal offence has been committed, is being committed or is likely to be committed
- a person has failed, is failing or is likely to fail to comply with any legal obligation to which he or she is subject
- a miscarriage of justice has occurred, is occurring or is likely to occur the health and safety of any individual has been, is being or is likely to be endangered
- the environment has been, is being or is likely to be damaged
- information tending to show any matter falling within any one of the preceding paragraphs has been, is being or is likely to be deliberately concealed

It is not necessary that you prove the breach or failure that you are alleging has occurred or is likely to occur, you may simply raise a reasonable suspicion.

Disclosures may also be made to Protect, which is a leading authority on public interest whistleblowing - <https://protect-advice.org.uk/>

***Equality, inclusion and diversity***

Polyco Healthline is committed to the principle of equal opportunity in employment.

The terms equality, inclusion and diversity are at the heart of this policy. 'Equality' means ensuring everyone has the same opportunities to fulfil their potential free from discrimination. 'Inclusion' means ensuring everyone feels comfortable to be themselves at work and feels the worth of their contribution. 'Diversity' means the celebration of individual differences amongst the workforce. We will actively support diversity and inclusion and ensure that all our employees are valued and treated with dignity and respect. We want to encourage everyone in our business to reach their potential.

We value people as individuals with diverse opinions, cultures, lifestyles and circumstances. All job applicants, employees, and workers (including agency workers) are covered by this policy and it applies to all areas of employment including recruitment, selection, training, career development, and promotion. These areas are monitored and policies and practices are amended if necessary to ensure that no unfair or unlawful discrimination, intentional, unintentional, direct, or indirect, overt or latent exists.

Equality of opportunity, valuing diversity and compliance with the law is to the benefit of all individuals in our company as it seeks to develop the skills and abilities of its people. While specific responsibility for eliminating discrimination and providing equality of opportunity lies with managers and supervisors, individuals at all levels have a responsibility to treat others with dignity and respect. The personal commitment of every employee to this policy and application of its principles are essential to eliminate discrimination and provide equality throughout the company.

Management will ensure that recruitment, selection, training, development and promotion procedures result in no job applicant, employee, or worker receiving less favourable treatment because of a protected characteristic within the Equality Act 2010 which are race (including colour, nationality, ethnic or national origin and caste), religion or belief, disability, sex, sexual orientation, pregnancy or maternity, gender reassignment, marriage/civil partnership, and age. In accordance with our overarching equal treatment ethos, we will also ensure that no-one is treated less favourably on account of their trade union membership or non-membership, or on the basis of being a part-time worker or fixed term employee. The company's objective is to ensure that individuals are selected, promoted, and otherwise treated solely on the basis of their relevant aptitudes, skills, and abilities

## 4.2 Raising Concerns

4.2.1 Polyco Healthline will provide clear routes by which concerns can be raised by employees. These include:

Internal Routes of Communication:

- Immediate Manager
- Company HR - [people@polycohealthline.com](mailto:people@polycohealthline.com)
- Company Director
- Through the HR secure drop box located on the internal rear wall of DC5 warehouse.
- IT helpdesk for data breach / privacy policy issues - [helpdesk@polycohealthline.com](mailto:helpdesk@polycohealthline.com) or by calling extension 2004

External Route of Communication:

- Protect for public interest disclosure (whistleblowing):
  - » Protect Website: <https://protect-advice.org.uk/>
  - » Protect Telephone: 020 3117 2520
  - » Protect E-mail: <https://protect-advice.org.uk/contact-protect-advice-line/>

4.2.2 Employees are an important element in the company's stance on fraud, bribery, and corruption. They are positively encouraged and expected to raise any concerns that they may have on these issues where they are associated with the company's activity.

4.2.3 Employees should normally raise concerns through their immediate manager; however, it is recognised that they may feel inhibited in certain circumstances. In this case, employees should approach HR or one of the directors directly.

4.2.4 Interested parties can raise concerns through our 'contact us' page, on the website (<https://www.polycohealthline.com/contact-us/>)

## 4.3 Action the company will take

4.3.1 All concerns will be treated in confidence and will be investigated promptly and fully in a professional manner. It should be noted that an allegation does not mean the individual person or company is guilty of any wrong-doing, and so they will not be treated as such until the case is proven.

4.3.2 If fraud, bribery, or corruption has taken place, the company will, in appropriate cases;

- prosecute the individual(s) or refer the case to the police
- take appropriate disciplinary action where it involves an employee this may lead to dismissal
- pursue recovery for any financial loss

4.3.3 There is, of course, a need to ensure that the investigation process is not misused. Therefore, any internal abuse, such as raising malicious or vexatious allegations, may be dealt with as a disciplinary matter.

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| 5 | Responsibilities | 8 - 9 |
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5.1 **Chief Financial Officer**

The Chief Financial Officer has overall responsibility for financial reporting.

5.2 **Board**

The board and non-executive directives provide support and strategic direction for the company's social compliance, corporate governance, and anti-fraud systems.

5.3 **Departmental Managers**

Departmental managers are responsible for ensuring:

- staff understand the process and policies in each of their departments
- that all instances of actual or suspected fraud, corruption, bribery, or social compliance are reported to HR and senior management for investigation.

5.4 **Human Resources**

Human resources shall ensure that employee contracts and handbooks are current and maintained. They shall liaise closely with managers and are responsible for advising on disciplinary procedures, ensuring that any actions are applied effectively and in fair and non-discriminatory manner.

Human resources ensure that employee induction is conducted and recorded on the training database.

5.5 **Information Technology**

The IT Department is provides administrative support for the implementation, oversight, and coordination of security procedures and systems with respect to specific information resources in consultation with the relevant Sponsors.

5.6 **The Incident Response Team**

The team shall be established and chaired by Executive Management and will include, but will not be limited to, the following departments or their representatives:

- IT Department
- Finance
- Communications
- Legal
- Customer Services
- Human Resources

The team are responsible for investigating and reporting incidents of data breaches under the Data Protection Act 2018, thefts or exposure containing company protected or sensitive data.



5.7 **Employees**

Employees are required to comply with the company's policies and procedures set out in their employment contract, handbook, and training plans.

All employees should be aware that fraud, bribery, corruption, and social compliance will be considered gross misconduct (dependent on the circumstances) and shall be investigated with action following the company's disciplinary procedures.

All employees have a duty to protect the company and shall not accept any bribe (financial) as an incentive. Any form of gift or hospitality must be reported to senior management (approval shall be considered, depending on culture and practice).

All employees have a responsibility to comply with regulations and laws relating to social compliance and ethical business.

Should an employee suspect that there has been an instance or may be an instance of fraud, bribery, corruption, or social compliance breach then they must report the matter to their line manager or through one of the channels detailed in section 'raising concerns'.

**Signature:** 

**Place of Issue:** Bourne, PE10 0DN, UK

**Name:** Andy Blewett

**Date:** 08<sup>th</sup> March 2023

**Position:** Executive Director

