

GENERAL PRINCIPLES

- **We act with integrity in all our dealings.**
- **We do not tolerate any corrupt practices.**
- **This Code affects all our employees and associates.**

INTRODUCTION

Data Tech Holdings Ltd (DT) has a culture of ethical behaviour and we expect our personnel to act with integrity in all their dealings related to our business.

The Board of Directors has established this Code of Conduct which is to be complied with at all times. The Code applies to all personnel, including directors, full and part time employees, as well as freelance consultants and contractors, partners and agents, all of whom are expected observe its terms and stay current with any changes.

Bribery is both a criminal offence and bad business. Research shows that a culture of corruption is a disincentive to investment and trade and adds to the costs of doing business as well as being unethical.

Under the Bribery Act 2010, bribery is widely defined. Not only can individuals be guilty of an offence, but a company can also be prosecuted if it fails to prevent bribery – whether in the UK or overseas.

Under the Criminal Finances Act 2017, it is a corporate offence to fail to prevent the criminal facilitation of tax evasion. This applies to those who act for, or on behalf of the Company to undertake such acts and this will be the case whether the tax evaded is owed in the UK or in a foreign country.

Personnel are encouraged to be vigilant at all times and report any suspicions that they may have of corrupt activity which could seriously damage our business. It is in the interest of all personnel to be on their guard.

THE COMPANY'S FRAUD AND ANTI-BRIBERY STRUCTURE

The Board is committed to this Code.

The Compliance Officer has day to day responsibility.

Managers must ensure compliance by their teams and third party associates.

All relevant transactions should be recorded.

Board of Directors. The Board has a clear commitment to this policy and will monitor compliance regularly.

Compliance Officer. The Company has a Compliance Officer who is a Director and who will report regularly to the Board. He is the primary point of contact for advice and guidance and to whom any suspicion of fraud, bribery or any other concern relating to unlawful activity should be reported.

The name of the Compliance Officer is **Tim Coppin**.

Directors and Managers. Each of our senior managers, including directors, has a duty to ensure that the Code is understood and observed by their own teams and to monitor compliance.

Associates and Third Parties. It is the responsibility of senior management to bring this Code of Conduct to the attention of our business partners, contractors, agents and consultants. Those outside parties who provide services to the Company or act on our behalf should be given a copy of the Code and be asked to confirm that they will observe its terms in their dealings on behalf of the Company. Our formal contracts with them should reflect this commitment on their part as a binding contractual obligation. In appropriate cases, the Company should have the right to terminate the contract or cancel a transaction if the Code is breached.

Employees. Each employee is expected to conduct business honestly and to guard against any conduct by other members of the Company or by third parties that is, or appears to be fraudulent or corrupt in any respect. Tell your line manager or the Compliance Officer if you have any concerns.

It is extremely important that you do not notify or alert the suspected party in such circumstances. Confidentiality will be observed in any such discussion.

How to deal with the offer and acceptance of gifts and hospitality is dealt with in more detail below. Any breach of the Code will be treated seriously and could constitute gross misconduct by an employee resulting in dismissal.

Accounting Records. Our Finance Department will maintain appropriate procedures to ensure all relevant transactions including entertainment and hospitality costs are recorded and any abnormal expenses identified and scrutinised.

HOSPITALITY AND GIFTS

Hospitality and gifts must be:

- Modest
- Appropriate
- Transparent
- Recorded/Approved in advance.

Personnel must always avoid accepting or offering any hospitality or gift when this is in the hope that the Company will receive a business advantage or to reward an advantage that has already been received.

All hospitality and gifts must be transparent: i.e. disclosed to the company and, in appropriate circumstances, approved in advance.

Hospitality. Entertaining or being entertained by clients and contacts is not in itself prohibited. But it must be appropriate, modest and given or accepted in the context of our business. Also, all offers of and invitations to hospitality must be reported to the appropriate Head of Department before any commitment is made.

Lavish entertainment is prohibited. Our marketing budget has scope for corporate entertaining so the incurring of expenditure outside the budget should not occur.

Those employees with an expense allowance are required to report expenditure promptly and supply relevant receipts and vouchers.

Frequent entertainment of an individual employee by a third party and frequent entertainment of the same client or contact by a member of the company is not permitted and should be reported.

Gifts. Generally, gifts should not be offered or accepted unless the value and type of gift is clearly not a potential factor in any business decision, for example, a gift of a company calendar or pen with the company logo is acceptable.

In some countries the giving of gifts is expected as part of the culture but advice should be obtained and no extravagant gifts should be offered. If any valuable gifts are offered to any personnel, they must be reported and senior management will decide on how they are to be dealt with. A valuable gift is anything worth more than £50.

Cash and Financial Incentives. It is prohibited to solicit any cash or financial benefit or assistance from any third party with whom the Company may have a business connection. It is also prohibited to make any cash gifts or payments to third parties with whom you deal in relation to the company's business.

Facilitation Payments. It is not acceptable to make a facilitation payment (or 'grease payment') to any Government or other official or any other third party in order to speed up an official procedure or achieve an advantage through the payment when no such payment is officially required. If there is doubt whether a payment being requested is legitimate, enquiries should be made.

Any request for a facilitation payment must be reported to the Compliance Officer. While the sums involved can be small, they can still constitute an offence. Any payment to a public official in the UK or elsewhere should only be made if it is legally justified and an official receipt is obtained.

Government and other Officials. You must be careful when dealing with public officials in relation to contracts that the company is negotiating with any governmental or other official body, whether in the UK or overseas. Any expenses involving an official should be cleared both with the Compliance Officer and with the body with which that official works – for example arranging travel and/or accommodation for an official to attend a meeting with the company needs to be arranged with the public body with whom that official works and not just with the individual. In such cases, the company representative must confirm in writing that such hospitality does not constitute an act of bribery.

Personal Benefits. It is not acceptable to have any dealing with a third party with whom the Company has a business connection whereby you or a friend or relative might gain an advantage in return for some business advantage for that third party. For example, an employee must not favour a potential contractor because the contractor offers to do some work for the employee at a low price or in order to secure a job for his cousin with that contractor. Any offer of personal benefit must be reported. In addition, if the company representative suspects that a personal benefit may result from the course of legitimate business, this must be reported to the Compliance Officer, for the avoidance of doubt, before that business takes place.

Donations to political parties and charities. The Company does not make donations to any political party and never makes a gift with a view to influencing policy of the party or the decisions of its members or officials. Private donations by staff to registered charities are not the concern of the company and do not have to be reported. However, any fund raising involving members of the company needs clearance and this will normally be given, for example when collecting for Poppy Day or fund-raising for Children in Need.

RISK ASSESSMENT

Whenever the Company considers a new venture with another organisation or individual, a risk assessment must be undertaken as a first step, accompanied by due diligence on the prospective business partner. The Board will then consider the results before sanctioning any formal relationship.

Risk assessment falls into four main categories:

➤ Sector Risk	Is the type of business that we carry on exposed to the risk of bribery and if so what are the main risk areas? How can these be minimised or eliminated?
➤ Transaction Risk	Is a potential business opportunity or contract one where there is a risk of bribery or corrupt activity on the part of the client, any member of our team or any competitor, and is the risk most likely to be found at pre-qualification, tender, pre-contract negotiation or contract performance?
➤ Country Risk	When considering doing business overseas, whether as exporter, importer, or setting up an office or manufacturing base, what are the risks to which we may be exposed due to the different culture in the new country and the need for dealing with unfamiliar systems and organisations – from immigration officials to local sponsors? Here we should always seek assistance from outside specialists – e.g. banks, accountants, lawyers and Foreign Office officials who are based in or familiar with the territory.
➤ Partner Risk	When considering a joint venture, term contract with a supplier or customer, or the appointment of an external consultant, agent or distributor, are we exposed to any new risks due, for example, to the fact that we may not be in control of certain financial or contractual aspects of the new relationship? If yes, then how can we restructure the process, so risk is minimised or eliminated?

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Once risks have been identified and assessed, the Board will decide on how best to proceed and protect our interests. The risk assessment will be used to determine appropriate controls, which are sensitive to the likelihood and severity of each risk.

DUE DILIGENCE

Before entering into negotiations with third parties and before any letter of intent, commitment or contract is made with a third party, appropriate due diligence on that third party and the foreseeable related transactions should be undertaken. The importance of extensive and robust due diligence cannot be overstated as this can save companies from costly and possibly embarrassing complications further down the line.

Due diligence includes checking the following issues in relation to a third party:

- Creditworthiness
- Financial records
- Company structure – shareholders, directors etc.
- Resources – does it have appropriate staff, premises, equipment etc.
- Any proceedings (civil or criminal) in which the third party has been involved.
- Conflicts of interest – does it have dealings/close relationships with our competitors.

When planning to sign up a long term deal with a third party - supplier, joint venture partner, manufacturer, agent, distributor etc. these checks are especially important. Visits to the other party's premises and investigation of their business are important as a preliminary to any contractual commitment.

As for the contract, the terms will always require Board approval and no binding commitment can be made before this is given. The terms of all contracts should contain the usual protection for the Company and must include a provision that obliges the other party to comply with this Code of Conduct and not to do or permit anything that might put the Company in breach of the Criminal Finances Act and/or Bribery Act.

COMMUNICATION

Within the Company, all personnel must be made aware of the Code. If advice is needed on how to handle any particular situation, the Compliance Officer is the primary contact.

If any member of the Company has any genuine concerns, whether in relation to the activities of outside contacts or clients or any of their colleagues, those concerns should be conveyed directly to the Compliance Officer. Any discussion of this type will be kept confidential.

There may be circumstances when we find it necessary to contact the Serious Fraud Office (SFO) or other authorities, whether in this country or abroad, whether for advice or to report a problem. The Compliance Officer, probably with another member of the Board, will normally handle any such situation.

MONITORING & REVIEW

The implementation of this Code will be monitored by the Compliance Officer who will report regularly to the Board. All cases involving fraud, bribery or attempted bribery will be considered by Directors.

All recommendations for changes to our procedures – including this Code of Conduct – will be considered by the Board before being implemented.



Bob Jacobs
Managing Director