

**[INSERT COMPANY HEADER]**

**[NAME OF COMPANY]**

## **Anti-Corruption and Anti-Bribery Policy (Template)**

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### **Introduction**

This Anti-Corruption and Anti-Bribery policy exists to set out the Company's zero-tolerance position on bribery and corruption.

### **Persons to whom this policy applies**

This policy applies to the Company, and all those who work for and on behalf of the Company, including:

- all individuals working at all levels within the Company;
- all directors and officers of the Company and all persons purporting to act in any such capacity;
- all agents and contractors acting on behalf of the Company; and
- all subsidiaries of the Company, and their employees, directors and officers, agents and contractors,

in each case wherever located.

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### **Purpose of this policy**

The Company is committed to conducting business in an ethical and honest manner, to acting professionally, fairly, and with integrity in all business dealings and relationships wherever it operates and to implementing and enforcing systems that ensure all forms of bribery, corruption, and fraud are prevented.

The purposes of this policy are:

- to act as a source of information and guidance for those individuals working in and on behalf of the Company;
- to establish controls to ensure the Company's compliance with all applicable laws and regulations relating to anti-bribery and corruption (including the Criminal Justice (Corruption Offences) Act 2018); and
- to assist in ensuring that the Company's business is conducted in a socially responsible manner.

The Company is committed to upholding all laws relevant to countering bribery and corruption in all jurisdictions in which it operates. However, the Company remains bound by the laws in Ireland in respect of its conduct both at home and abroad.

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## What is bribery and corruption?

Corruption can be broadly defined as the misuse of an office or power for private gain. Irish law corruption offences are predicated on the concept of acting “corruptly” which includes acting with an improper purpose personally or by influencing another person, whether by means of making a false or misleading statement, by means of withholding, concealing, altering or destroying a document or other information or by other means.

Bribery is a form of corruption and can be defined as the offering, promising, giving, accepting, requesting, obtaining or soliciting of an advantage for an improper purpose, including as an inducement or reward for or otherwise on account of action in relation to person’s office, employment, position or business. Bribes may include, but are not limited to:

- a) gifts and excessive or inappropriate entertainment, hospitality, travel and accommodation expenses;
- b) payments, whether by employees or business partners such as recruiters, labour service providers or consultants;
- c) charitable and political contributions;
- d) facilitation payments; and
- e) other 'favours' provided to supervisors, such as making unwanted advances, payments or promises

It should also be noted that it is not necessary for the individual or organisation to actually receive any benefit as a result of the bribe in order for an offence to have been committed.

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## Gifts and Hospitality

The Company appreciates that the practice of giving business gifts and hospitality varies between countries and regions and what may be normal and acceptable in one region may not be in another. The test to be applied is whether, in all the circumstances, the gift or hospitality is reasonable and justifiable. The intention behind the gift should always be considered.

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## Records

The Company will keep detailed and accurate financial records and will have appropriate internal controls in place which will evidence the business reason for making payments to third parties.

All individuals must declare and keep a written record of all hospitality, or gifts accepted or offered, which will be subject to managerial review.

Gifts and hospitality with a monetary value in excess of €[ ] must not be accepted without the prior approval of [NAME OF INDIVIDUAL].

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## Training, Review and Monitoring

Responsibility for the development, implementation, and adherence of this policy within the Company is [NAME OF INDIVIDUAL]. Management at all levels are responsible for ensuring those reporting to them are made aware of and understand this policy and are given adequate and regular training on it. The Company will provide training on this policy as part of the induction process for all new employees and employees will receive regular training on how to adhere to this policy.

[The board of directors of the Company] will maintain, review, and develop this policy and all steps and due diligence exercised by the Company to avoid bribery and corruption as required in response to changing circumstances. The board of directors will continue to monitor the effectiveness and review the implementation of this policy regularly (and not less than once annually) and consider its suitability, adequacy, and effectiveness. Any improvements identified will be made as soon as possible. Changes to this policy are subject to the approval of the board of directors of the Company.

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## Whistleblowing

All persons subject to this policy have a responsibility to read, be aware of the contents of, and understand this policy and report any cases of suspected or actual bribery and corruption.

If an employee suspects that there is an instance of bribery or corrupt activities in relation to the Company it is important that they inform [NAME OF INDIVIDUAL] as soon as is reasonably practicable. If an employee is uncertain about whether something is a bribe or a gift or an act of hospitality, they must seek further advice from [NAME OF INDIVIDUAL]. No employee who makes a report in good faith in respect of a genuine concern regarding bribery or corruption will be penalised for making such a report.

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## Penalties

The Company takes this policy very seriously. Failure to comply puts both the Company and the individual at risk of a criminal offence, which carries severe penalties. Due to the seriousness of these penalties, failure to comply with any requirement under this policy may lead to disciplinary action under the Company's procedures, including dismissal for gross misconduct. The Company reserves the right to terminate contractual relationships with third party representatives if they breach this policy.

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This policy does not form part of any employee's contract of employment and it may be amended at any time.