

Anti-Bribery, Corruption, Fraud and Malpractice Policy

1. Purpose

- 1.1 Moving Designs Ltd (“the Company”) is committed to the practice of responsible corporate behaviour and to complying with all laws, regulations and other requirements which govern the conduct of our operations. The Directors are committed to implementing and enforcing systems throughout the company to prevent, monitor and eliminate bribery in accordance with its obligations under the Bribery Act 2010.
- 1.2 The Company is fully committed to instilling a strong anti-corruption culture and is fully committed to compliance with all anti-bribery and anti-corruption legislation including, but not limited to, the Bribery Act 2010 (“the Act”) and ensures that no bribes or other corrupt payments, inducements or similar are made, offered, sought or obtained by us or anyone working on our behalf.

2. Bribery and Corruption

- 2.1 Bribery is defined as the giving or promising of a financial or other advantage to another party where that advantage is intended to induce the other party to perform a particular function improperly, to reward them for the same or where the acceptance of that advantage is in itself improper conduct.
- 2.2 Bribery is also deemed to take place if any party requests or agrees to receive a financial or other advantage from another party where that advantage is intended to induce that party to perform a particular function improperly, where the acceptance of that advantage is in itself improper conduct, or where that party acts improperly in anticipation of such advantage.
- 2.3 Corruption is the misuse of entrusted power for personal gain

3. Consequences of Bribery or Corruption

- 3.1 Anyone or any organisation found guilty of bribery under the Act may face fines and/or prison terms. In addition, high legal costs and adverse publicity are likely to result from any breach of the Act.
- 3.2 For employees of the Company, failure to comply with this Policy and/or with the Act may result in:
 - 3.2.1 disciplinary action which may include dismissal; and
 - 3.2.2 criminal penalties under the Act which may result in a fine and/or imprisonment for up to 10 years.
- 3.3 For the Company, any breach of this Policy by any employee or business associate may

result in:

- 3.3.1 the Company being deemed to be in breach of the Act;
- 3.3.2 the Company being subject to fines; and
- 3.3.3 the Company suffering negative publicity and further associated damage as a result of such breach.

4. Fraud and Malpractice:

- 4.1 The Company tries to ensure that a risk (and fraud) awareness culture exists in this organisation. This policy applies to any irregularity, or suspected irregularity, involving employees as well as consultants, vendors, contractors, and / or any other parties with a business relationship with this organisation. Any investigative activity required will be conducted without regard to any person's relationship to this organisation, position or length of service.
- 4.2 Fraud and Malpractice comprises both the use of deception to obtain an unjust or illegal financial advantage and intentional misrepresentations affecting any aspect of company activity by one or more individuals among management, staff or third parties.
- 4.3 All Managers and staff have a duty to familiarise themselves with the types of improprieties that might be expected to occur within their areas of responsibility and to be alert for any indications or irregularity.

5. Fraud and Malpractice Plan:

- 5.1 The purpose of this plan is to ensure that timely and effective action is taken in the event of fraud/malpractice. The plan acts and increases the chances of a successful investigation.
- 5.2 The plan defines authority levels, responsibilities for action, and reporting seniors in the event of a suspected fraud or malpractice.
 - 5.2.1 Prevent further loss
 - 5.2.2 Establish and secure evidence necessary for criminal and / or disciplinary action
 - 5.2.3 Notify the Board of Directors immediately
 - 5.2.4 Determine when and how to contact the police and establish Seniors of communication
 - 5.2.5 Assign responsibility for investigating the incident
 - 5.2.6 Minimise and recover losses
 - 5.2.7 Review the reasons for the incident, the measures taken to prevent a recurrence, and determine any action needed to strengthen future responses to fraud or malpractice
 - 5.2.8 Keep all personnel with a need to know suitably informed about the incident as the investigation develops
 - 5.2.9 Help promote an anti-fraud culture by making it clear to employees and others that the Company will pursue all cases of fraud or malpractice vigorously taking appropriate legal and / or disciplinary action in all cases where that is justified

6. Action Following Detection:

- 6.1 When any member of staff suspects that a fraud has occurred, he / she must notify his / her Senior Manager immediately. Speed is of the essence and this initial report should be verbal and must be followed up within 24 hours by a written report addressed to the Senior Manager which should cover:
- 6.1.1 The amount / value if established
 - 6.1.2 The position regarding recovery or company exposure
 - 6.1.3 The period over which the irregularity occurred, if known
 - 6.1.4 The date of discovery and how the suspected fraud / malpractice was discovered
 - 6.1.5 The type of irregularity and what led to it i.e.:
 - a. Was there a breakdown in the systems of internal control, or
 - b. Is there any inherent weakness in the system of internal control which allowed it to occur
 - 6.1.6 Whether the person responsible has been identified
 - 6.1.7 Whether any collusion with others is suspected
 - 6.1.8 Details of any actions taken to date
 - 6.1.9 Any other information or comments which might be useful

7. Responsibility for Compliance and Scope of Policy

- 7.1 This Policy applies to all employees, agents, contractors, subcontractors, consultants, business partners and any other parties (including individuals, partnerships and bodies corporate) associated with the Company or any of its subsidiaries.
- 7.2 It is the responsibility of all of the above-mentioned parties to ensure that bribery is prevented, detected and reported and all such reports should be made in accordance with the Company's Whistleblowing Policy or as otherwise stated in this Policy, as appropriate.
- 7.3 No party described in section 4.1 may:
 - 7.3.1 give or promise any financial or other advantage to another party (or use a third party to do the same) on the Company's behalf where that advantage is intended to induce the other party to perform a particular function improperly, to reward them for the same, or where the acceptance of that advantage will in itself constitute improper conduct;
 - 7.3.2 request or agree to receive any financial or other advantage from another party where that advantage is intended to induce the improper performance of a particular function, where the acceptance of that advantage will in itself constitute improper conduct, or where the recipient intends to act improperly in anticipation of such an advantage.
- 7.4 Parties described in section 4.1 must:
 - 7.4.1 be aware and alert at all times of all bribery risks as described in this Policy
 - 7.4.2 exercise due diligence at all times when dealing with third parties on behalf of the Company; and
 - 7.4.3 report any and all concerns relating to bribery to a Director or the Office Manager or, in the case of non-employees, their normal point of contact within the Company, or otherwise in accordance with the Company's Whistleblowing Policy.
 - 7.4.4 Confidentiality will be maintained during any investigation to the extent that is practical and appropriate in the circumstance.

8. Gifts and Hospitality

- 8.1 The Company will continue to provide bona fide hospitality to clients and incur promotional expenditure. However, all such expenditure must be transparent, proportionate, reasonable and authorised in advance, in accordance with the Company's anti-bribery policy. All hospitality and Gifts whether received or given must be recorded in the company's hospitality and Gift register.
- 8.2 In the course of providing services to clients, or in dealings with suppliers, or any other person having similar connections to the Company, employees should under no circumstances accept money, gifts or other forms of reward with a value exceeding £100 without prior consent from James Luker, Managing Director. If authorised then the value must be recorded.
- 8.3 Inevitably, decisions as to what is acceptable may not always be easy. If anyone is in doubt as to whether a potential act constitutes bribery, the matter should be referred to James Luker, the Managing Director before proceeding.
- 8.4 The value of all gifts and hospitality, whether given or received, should be proportionate to the matter to which they relate and should not be unusually high or generous when compared to prevailing practices in our industry or sector.

9. Due Diligence and Risks

- 9.1 The Company depends on all employees, and those acting for the organisation, to assist in the prevention of bribery. Therefore, all employees and others acting for, or on behalf of, the Company are expected to report any suspected bribery to the Company following the Company's Anti-Bribery procedures.
- 9.2 All employees will receive the support of the Company if they report of suspected bribery in good faith even if, following an investigation, it is found that no bribery took place.

10. Monitoring and Review

- 10.1 The Firm monitors the effectiveness and reviews the implementation of this policy at appropriate intervals, considering its suitability, adequacy and effectiveness. Any improvements identified are made as soon as possible. Internal control systems and procedures are also subject to regular review to provide assurance that they are effective in countering any risks of bribery and corruption.
- 10.2 All Workers are aware that they are responsible for the success of this policy and should ensure they use it to disclose any suspected danger or wrongdoing.