



Fraud Prevention, Anti-Corruption, and Bribery Policy

Purpose

H Foster is committed to conducting business in a legal, ethical, and transparent manner. This commitment includes a zero-tolerance approach to any form of corruption, bribery, or fraud. We uphold all applicable laws and regulations, including the UK Bribery Act, and other corruption prevention statutes across the jurisdictions we operate in.

Scope

All workers and stakeholders, including every employee (full time, part-time and temporary employees), contractors and agency workers, and other business partners are expected to adhere to these guidelines, with severe disciplinary actions for non-compliance.

This policy extends to our business dealings and transactions in all countries around the world, without exception.

Fraud

'Fraud' is a broad term used to describe a number of activities including theft, embezzlement, false accounting, misappropriation, deception and collusion. In general, a fraud involves deception to dishonestly make a personal gain and/or create a loss for another party. The Fraud Act 2006 defines three classes of fraud:

- Fraud by false representation
- Fraud by failing to disclose information
- Fraud by abuse of position

Bribery

'Bribery' is a financial or other advantage offered as an inducement to another to persuade them to carry out their functions improperly.

The Bribery Act 2010 sets out offences relating to making a bribe, requesting or accepting a bribe, and bribing foreign public officials (wherever that takes place). There is also a corporate offence of 'failing to prevent bribery'. The company must have adequate procedures in place to

avoid being convicted of this offence. Under the Act it is a criminal offence to give or receive (or promise to give or receive) a bribe anywhere in the world.

H Foster is accountable for the actions of any workers or third parties who work on behalf of it. Under the Bribery Act 2010, these third parties are known as 'associated persons'.

Bribes usually take the form of improper payments or personal 'commissions'. They can, however, take on many different shapes and forms, such as gift cards, gifts, entertainment and shopping trips, payment of travel and other expenses, secret rebates, or charitable or political donations.

A person is guilty of the offence of 'bribing another person' if they:

offer, promise, or give (whether directly or indirectly) a financial or other advantage to another person with the intention to induce that person to perform improperly (or reward them for the improper performance of) a relevant function or activity.

The person who benefits does not have to be the same as the person who performs the relevant function or activity. Workers must not, directly or indirectly:

offer, give, solicit or accept any bribe either in cash or any other form of inducement, to or from any person or company, wherever they are located and whether they are a public official or body or private person or company.

Workers must not, directly or indirectly:

gain any commercial, contractual or regulatory advantage for the business in a way which is unethical.

A person is guilty of the offence of 'being bribed' in a number of scenarios but, generally, the offence is committed if they:

request, agree to receive or accept a financial or other advantage for the improper performance of (whether by themselves or another person) a relevant function or activity.

Corruption

'Corruption' is the misuse of power for personal gain.

Tax Evasion

The Criminal Finance Act 2017 introduced two new criminal offences; one relating to UK tax evasion, one relating to foreign tax evasion. The new offences are designed to help the Government counter circumstances where an employee facilitates tax evasion by their customers or suppliers. This could arise, for example, if an employee conspired with a supplier to falsify the amount paid on an invoice so that the supplier evaded paying income or corporate taxes.

Acceptable Activities

This policy should not prohibit employees from looking after the best interests of the business and performing to the expected exceptional standard. Examples of acceptable activities include:

- Normal and proportionate hospitality
- Providing and receiving performance and/or loyalty awards

- Fast-tracking a process when it is available to all on payment of a fee; or providing resources to assist the person or body to make a decision more efficiently provided it is for this purpose only

The company permits corporate entertainment, gifts, hospitality, and promotional expenditure that is undertaken:

- For the purpose of establishing or maintaining good business relationships
- To improve the image and reputation of the Company
- To present the Company's products and services effectively provided that it is arranged in good faith and not offered, promised or accepted to secure an advantage for the Company or any of its employees or associated persons, or to influence the impartiality of the recipient

The Company will authorise only reasonable, appropriate, and proportionate entertainment and promotional expenditure which is pre-authorised by the Managing Director. For guidance, it is unlikely that any overseas trips will be considered acceptable or gifts or hospitality of any kind that is offered during a period where the parties are considering a working arrangement.

The test when considering gifts and entertainment (whether giving or receiving them) is whether they could be intended, or even be reasonably interpreted, as a reward or encouragement for a favour or for preferential treatment – if they could be, then they are not permitted, regardless of the value.

Gifts should be given openly, unconditionally, must be of proportionate value and must comply with the expenses policy. Gifts and entertainment should never be offered or accepted to obtain or retain business or for reward or inducement.

Commitments

Honesty is a core company value underpinning the organisational culture. In agreeing this policy, the senior management team are clear that:

- Fraud, bribery, or corruption will not be tolerated.
- The company is committed to preventing fraud, bribery and corruption and will have robust systems and processes in place to enable this.
- All workers are required to act with honesty, integrity and propriety at all times.
- All reported or identified instances will be taken seriously and investigated in a timely way.
- Those committing fraud, bribery and corruption will be dealt with swiftly and firmly and be prosecuted.
- H Foster will seek to recover any losses experienced.
- Senior management will ensure the control framework is robust and, if a fraud has occurred due to the breakdown in systems or processes, take immediate action to ensure that appropriate controls are strengthened to ensure reoccurrence does not happen.

Compliance and Monitoring

The Company will provide support, training and awareness sessions covering fraud detection and prevention. We will:

- Ensure staff understand internal controls are designed to detect and prevent fraud, and their role in this.
- Encourage and support staff to report suspected fraud, bribery or corruption.
- Ensure that anyone raising a concern about fraud, bribery or corruption can raise concerns without fear of suffering adverse consequences.

All reports will be treated promptly and fully in accordance with the company Whistleblower Policy. Anyone raising a concern can do so without fear of retribution; it does not matter if a misunderstanding has occurred, if there was a genuine concern when the issue is raised.

Document Control

This policy will be periodically reviewed to align with emerging best practice. Any amendment to it and the date when the change will come into effect will be advised to employees under the usual mechanism for company policy updates.

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