

Anti-Bribery & Corruption (ABC) Policy

1. Purpose

The purpose of this policy is to, in plain terms, define how the company assesses and responds to corruption, and how it prevents it. The company maintains a **Zero-Tolerance** approach to bribery and corruption. Our mission is to help UK importers "import safely", which critically relies on the integrity of our reports. A report is valuable precisely because it cannot be bought.

As a UK-incorporated entity, the company is bound by the UK Bribery Act 2010, which has extra-territorial reach. Our conduct in China is subject to UK criminal jurisdiction.

2. Legal Framework & Jurisdictional Reach

As a UK-incorporated entity, the Company is subject to stringent dual-jurisdiction requirements.

- **UK Bribery Act 2010:** We are bound by the four primary offences: Bribing another person, Being Bribed, Bribing a Foreign Public Official, and the Corporate Offence of Failure to Prevent Bribery.
- **PRC Legal Compliance:** Our operations in the People's Republic of China (PRC) are further governed by the PRC Criminal Law and the PRC Anti-Unfair Competition Law (AUCL), which prohibit both commercial bribery and the bribery of state personnel.
- **Data & Records:** In accordance with the UK Data (Use and Access) Act 2025, we maintain digitised, immutable records of all financial transactions to ensure transparency in our expenditure.

3. The Four Offences (UK Bribery Act 2010)

All operatives and contractors must comply with the law which details four key offences:

- **Bribing another person:** Offering or giving a financial or other advantage to induce improper performance.
- **Being bribed:** Requesting or accepting a financial or other advantage to perform a function improperly.

- **Bribing a Foreign Public Official:** Offering advantages to a government official to obtain or retain business.
- **Failure of a Commercial Organisation to Prevent Bribery:** A strict liability corporate offence where an "associated person" bribes another for the company's benefit.

4. High-Risk Operational Controls (PRC Focus)

To mitigate high-risk scenarios during on-site factory audits, the following rules are non-negotiable:

- **Facilitation Payments:** The company strictly prohibits "Facilitation Payments" (small bribes to speed up routine processes), even if they are described as local custom or "transportation fees".
- **Red Envelopes (Hongbao):** Operatives are strictly forbidden from accepting cash-filled envelopes or digital transfers (WeChat Pay/Alipay "red packets") from any factory representative or supplier.
- **Travel & Expenses:** All travel, meal, and accommodation costs for operatives are paid by the company. Accepting factory-paid accommodation or transport is a breach of this policy.
- **Hospitality & Gifts:** Operatives must decline all gifts/meals unless they are of token value (for example, a bottle of water or a low-value promotional pen), or are part of a gift exchange. Any accepted or declined gift must be recorded in the Gift & Hospitality Register.

5. Conflicts of Interest

Operatives must have no financial, personal, or family stake in the suppliers or factories being audited. Any potential conflict must be disclosed to the UK office immediately.

6. Client Vigilance: Supplier "Red Flags"

UK clients should report any of the following suspicious behaviors encountered during the trade process:

- A supplier insists on cash-only "processing fees" for documentation.

- A factory official requests that an audit report be "summarised" or "adjusted" for a fee.
- A supplier refuses to provide access to facilities unless a private "hospitality event" is attended first.

7. Third-Party Conduct

All Field Partners are required to sign a Contractor Conduct Agreement. This strictly prohibits the solicitation or acceptance of 'Red Envelopes' (Hongbao), expensive hospitality, or facilitation payments from factory management. Any breach of these ethical standards by a partner will result in the immediate termination of their contract and the voiding of any related audit findings.

8. Whistleblowing & Reporting

CKBR encourages clients, employees, and third parties to report suspected unethical behavior without fear of retaliation.

Internal Reporting: Reports should be made to the HR department for investigation.

Email: hr@ckbr.co.uk

Enforcement: Breaches will result in immediate termination of contract and potential referral to the **UK National Crime Agency (NCA)** or relevant PRC authorities.

9. Consequences of Breach

Any employee or contractor found to be in breach of this policy will face immediate disciplinary action, including termination of contract and, where applicable, referral to the National Crime Agency (NCA) or relevant Chinese authorities.

Version History

Version	Date	Description of Changes
v1.0	01/03/2026	Initial Release

v1.1	05/03/2026	Enhanced legal citations for PRC AUCL and UK DUAA 2025 compliance.
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Next Expected Review : March 2027