

ACWA Services Ltd is a process solutions and technologies provider, specialising in the design and construction of water, effluent, and bio-solids treatment plants. Our commitment is to conduct business in an open and honest manner. All employees have a responsibility to prevent, detect and report suspected incidents of fraud, bribery, corruption and/or malpractice. We will not tolerate any aspects of dishonest dealings whether financial or otherwise in accordance with the following definitions:

- 'Fraud' the intentional distortion of financial statements or other records which is carried out to conceal the misappropriation of assets or otherwise for gain.
- 'Bribery/Corruption' the offering, giving, soliciting or acceptance of an inducement or reward, which may influence the action of an individual.
- 'Malpractice' the improper or illegal action of an individual(s) for their personal gain or which is detrimental to the Company.

This Bribery and Corruption policy commits ACWA to:

1. Ensure we have in place appropriate operational processes, rules and procedures and that our employees are aware of our standards and work to them.
2. Investigate any suggestions or suspicions that our standards are not being met and to take appropriate corrective actions where necessary.
3. Protect ACWA, clients/customers, shareholders and employees from the adverse effects of fraudulent and dishonest behaviour that can result in substantial cost, loss of business and damage to reputation.

Standards

- ACWA requires all staff at all times to act with honesty, integrity and to safeguard the resources for which they are responsible.
- Our processes will not include the offer of inducements to customers or potential customers.
- Gifts received from suppliers will be recorded and reported to the Directors, who will decide on the appropriate next steps. Any gift with a value in excess of £50 will be respectfully declined.

All employees must immediately report any suspicion of fraud, bribery/corruption and/or malpractice to the Managing Director, a member of the Board or another Senior Manager. Every reported incident will be investigated fully, carried out either internally by a sufficiently senior manager impartial to the section implicated, or externally by an appointed agency, reporting directly to the Managing Director or Board. The Managing Director or Chair of the Board will take the decision as to whether to involve the police or other authorities in the investigation. Employees must not confront the suspect(s), discuss suspicions more widely or begin any investigations. Any employee or director who has committed fraud, has engaged in bribery or corruption or is found to have carried out malpractice should expect appropriate disciplinary procedures, which may include summary dismissal. Individuals may be prosecuted, and the Company could seek to recover losses.

Dominic Hurd
Managing Director


