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1. POLICY STATEMENT

- 1.1 Infinis aims to conduct its business in an honest and ethical manner. There is a zero-tolerance approach to bribery and corruption. Infinis is committed to acting professionally, fairly and with integrity in all our business dealings and relationships wherever it operates and implementing and enforcing effective systems to counter actual or potential threats of bribery and corruption.
- 1.2 Infinis seeks to uphold all laws relevant to countering bribery and corruption in all the jurisdictions in which the business operates. Infinis is resident in and operates solely within the UK and is therefore bound by the laws of the UK, including the Bribery Act 2010, in respect of our conduct both in its UK operations and in any dealings with companies abroad.
- 1.3 The purpose of this policy is to:
- 1.3.1 set out our responsibilities, and of those working for Infinis, in observing and upholding the position on bribery and corruption; and
 - 1.3.2 provide information and guidance to those working for Infinis on how to recognise and pro-actively deal with actual or potential threats of bribery and corruption.
- 1.4 Bribery and corruption are punishable for both individuals and companies with up to ten years' imprisonment and severe financial penalties, in addition to reputational damage. Infinis therefore takes its legal responsibilities very seriously.

2. WHO IS COVERED BY THE POLICY?

- 2.1 This policy applies to all individuals working within the Infinis group of companies as employees or agents, and all our subsidiaries and their employees and agents. This Policy is provided to all Infinis suppliers who are also required to comply with its provisions, as applicable. This Policy does not form part of any employee's contract of employment, and it may be amended at any time.
- 2.2 In this policy, "**third party**" means any individual or organisation who is not Direct Associate.


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3. WHAT IS BRIBERY?

- 3.1 A bribe is an inducement or reward offered, promised or provided in order to gain any commercial, contractual, regulatory or personal advantage.
- 3.2 There are four main offences under the Bribery Act 2010:
- 3.2.1 giving or offering a bribe;
 - 3.2.2 receiving or requesting a bribe;
 - 3.2.3 bribing a foreign public official; and
 - 3.2.4 the corporate offence of failing to prevent bribery by an associated person for Infinis' benefit.
- 3.3 Please see the Appendix for examples of situations which could be deemed an offence under the Bribery Act 2010 and for possible risk scenarios.

4. GIFTS AND HOSPITALITY

- 4.1 Ultimate ownership of the gift and hospitality register is with the Anti-Bribery Officer. The register is held by the Company Secretarial department and submissions must be made via the approved issued form.
- 4.2 This policy does not prohibit normal and appropriate gifts and hospitality (given and received) to or from third parties.
- 4.3 Subject to paragraph 4.4 and 4.5 below, the giving or receipt of gifts or hospitality is not prohibited by a Direct Associate if ***all*** the following requirements are met:
- 4.3.1 it is not made with the intention of influencing a third party to obtain or retain business or a business advantage, or to reward the provision or retention of business or a business advantage, or in explicit or implicit exchange for favours or benefits;
 - 4.3.2 it complies with local law;
 - 4.3.3 it is given in the name of Infinis, not in the name of an employee;


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- 4.3.4 it is not cash or a cash equivalent (such as gift vouchers or prepaid cards);
- 4.3.5 it is appropriate and related to specific circumstances, ie key stakeholder management, Christmas gift for key stakeholder, charitable donation;
- 4.3.6 taking into account the reason for the gift or hospitality, it is of an appropriate type and value and given at an appropriate time;
- 4.3.7 it is given openly, not secretly; and
- 4.3.8 gifts or hospitality should not be offered to, or accepted from, government officials or representatives, or politicians or political parties,

(the **Principles**).

4.4 Direct Associates may only offer gifts or entertaining:

- 4.4.1 if each of the Principles is satisfied; and
- 4.4.2 based on known value or value reasonably estimated by the Direct Associate:
 - a) £1 to £50 – via expenses, no prior approval required;
 - b) £51 to £250 – prior written consent by line manager and any executive director of Infinis Energy Management Limited (Director) (unless offered by a Director, in which case any other executive director);
 - c) Over £250 – prior written consent by line manager and Chief Executive Officer (CEO);
 - d) Where the CEO is offering gifts or entertaining over £250 he must have the prior written consent of the Chair unless pre-approved by the Board as part of the annual budget.
- 4.4.3 The financial thresholds listed in 4.4.2 a), b), c) and d) apply to the initial value of the individual gift offered to an organisation or specific Associates within an organisation.

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4.4.4 Should any additional gifts be offered to Associates of the same organisation irrespective of the fact it may be to a different Associates and/or for a different monetary value, then this requires pre-approval of the CEO or in the case of the CEO offering, the pre-approval of the Chair.

4.4.5 The Infinis Group as a whole may not offer gifts and entertaining with a cumulative value of greater than £25,000 in any financial year, without the prior approval of the Infinis Board.

4.5 **Direct Associates may only accept gifts or entertaining:**

4.5.1 if each of the Principles is satisfied; and

4.5.2 based on known value or value reasonably estimated by the Direct Associate:

a) £1 to £50 – no approval required;

b) £51 to £250 – prior written consent by line manager and any executive director of Infinis Energy Management Limited (**Director**) (unless accepted by a Director, in which case any other executive director);


c) Over £250– prior written consent by line manager and CEO;

d) Where the CEO is receiving gifts or entertaining over £250 he must have the prior written consent of the Chair.

4.5.3 The financial thresholds listed in 4.5.2 a) b), c) and d) apply to the initial value of the individual gift received from an organisation or Associate within an organisation.

4.5.4 Should any additional gifts be offered to other Associates of Infinis from the same organisation then this requires pre-approval of the CEO or in the case of the CEO receiving, the pre-approval of the Chair.


4.5.5 The Infinis Group as a whole may not receive gifts and entertaining with a cumulative value of greater than £25,000 in any financial year, without the prior approval of the Infinis Board.

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- 4.6 All gifts and hospitality to a value of more than £50 (or of an unknown value where the value might be estimated to be more than £50) offered, accepted or rejected by any employee should be entered on the register of gifts and hospitality. This is done centrally following submission of an appropriately authorised form as detailed in section 4.1 above.
- 4.7 The value of gift or hospitality items recorded on the register should be supported by appropriate documentation where practically possible, which should be attached to the appropriate form as directed. All fields on the relevant form must be completed as far as practicable to evidence that the correct procedure is being followed.

5. WHAT IS NOT ACCEPTABLE?

- 5.1 It is not acceptable for any Direct Associate (or someone on their behalf) to:
- 5.1.1 give, promise to give, or offer a payment, gift or hospitality with the expectation or hope that a business advantage will be received, or to reward a business advantage already given; or
 - 5.1.2 give, promise to give, or offer a payment, gift or hospitality to a government official, agent or representative to "facilitate" or expedite a routine procedure; or
 - 5.1.3 accept payment from a third party that is known, or suspected, is offered with the expectation that it will obtain a business advantage for them; or
 - 5.1.4 accept a gift or hospitality from a third party if it is known, or suspected, that it is offered or provided with an expectation that a business advantage will be provided by us in return; or
 - 5.1.5 threaten or retaliate against another worker who has refused to commit a bribery offence or who has raised concerns under this policy; or
 - 5.1.6 engage in any activity that might lead to a breach of this policy.

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6. FACILITATION PAYMENTS


- 6.1 Infinis does not make, and will not accept, facilitation payments or "kickbacks" of any kind. Facilitation payments are typically small, unofficial payments made to secure or expedite a routine government action by a government official. They are not commonly paid in the UK but are common in some other jurisdictions.
- 6.2 If any employee is asked to make a payment on behalf of Infinis, they should always be mindful of what the payment is for and whether the amount requested is proportionate to the goods or services provided. A receipt should be requested which details the reason for the payment. Only make payments in line with documented company processes. If you have any suspicions, concerns or queries regarding a payment, you should raise these with your line manager (or, if not appropriate, with the Compliance Officer) and obtain their agreement to any proposed course of action.
- 6.3 Kickbacks are typically payments made in return for a business favour or advantage. All Direct Associates must avoid any activity that might lead to, or suggest, that a facilitation payment or kickback will be made or accepted by us.

7. DONATIONS

- 7.1 Infinis does not make contributions to political parties.
- 7.2 Infinis only makes charitable donations that are legal and ethical under local laws and practices. No charitable donation may be offered or made without the prior approval of the Charity Committee unless the donation is <£25 and pre-approved by an Executive Director.

8. RESPONSIBILITIES

- 8.1 Each employee should ensure that they read, understand and comply with this policy.
- 8.2 The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of all those working for Infinis or under its control. All employees must seek to avoid any activity that might lead to, or suggest, a breach of this policy.

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8.3 Line manager (or, if not appropriate, the Compliance Officer) should be notified as soon as possible if a known or suspected breach or conflict with this policy either has occurred, or may occur in the future.

8.4 Any employee who breaches this policy may face disciplinary action, which could result in dismissal for gross misconduct. The Group reserves its right to terminate the contractual relationship with other Direct Associates if they breach this policy. Direct Associates should avoid doing business with others who do not commit to doing business with anti-bribery and corruption standards as a best practice compliance objective.

9. RECORD-KEEPING

9.1 The Infinis Group must keep financial records and have appropriate internal controls in place which will evidence the business reason for making payments to third parties.

9.2 All employees must follow the procedures as prescribed in section 4 of this policy to ensure an appropriate audit trail is maintained.


9.3 All employees must ensure all expenses claims relating to hospitality, gifts or expenses incurred to third parties are submitted in accordance with the Expenses Policy and specifically record the reason for the expenditure.

9.4 All accounts, invoices, memoranda and other documents and records relating to dealings with third parties, such as clients, suppliers and business contacts, should be prepared and maintained with strict accuracy and completeness. No accounts shall be kept "off-book" to facilitate or conceal improper payments.

9.5 Due diligence questionnaires should be completed and filed centrally as part of the tender, procurement and supply processes.

10. HOW TO RAISE A CONCERN

10.1 All employees are encouraged to raise concerns about any issue or suspicion of malpractice at the earliest possible stage. If an employee is unsure whether a particular act constitutes bribery or corruption, these should be raised with the respective line manager (or, if not appropriate, with the Compliance Officer).

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10.2 Concerns will be reported as a protected disclosure and be treated as confidential.

10.3 If the matter is believed to be more serious, or it is considered that the line manager or Director is involved or has not addressed the concern, the procedure set out in the Company's Whistleblowing Policy..

10.4 Statutory protection of whistleblowers is afforded under the Public Interest Disclosure Act 1998. More information about whistleblowing can be found in the Employee Handbook or the Company's Whistleblowing Policy.


11. PROTECTION

11.1 Direct Associates who refuse to accept or offer a bribe, or those who raise concerns or report another's wrongdoing, are sometimes worried about possible repercussions. Infinis is committed to a culture of operating with openness, honesty and integrity, and will support anyone who raises genuine concerns in good faith under this policy, even if they turn out to be mistaken.

12. TRAINING AND COMMUNICATION

12.1 Training on this policy forms part of the induction process for all new employees. All existing employees will receive periodic training relevant to their role on how to implement and adhere to this policy and our other anti-bribery and anti-corruption procedures.


12.2 The Infinis zero-tolerance approach to bribery and corruption must be communicated to all suppliers, contractors and business partners at the outset of our business relationship with them and as appropriate thereafter.

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13. WHO IS RESPONSIBLE FOR THE POLICY?

- 13.1 The Infinis Board has overall responsibility for ensuring this policy complies with legal requirements and reflects ethical obligations, and that all those subsidiaries under our control comply with it.
- 13.2 The Chief Financial Officer, as Compliance Officer, has primary and day-to-day responsibility for implementing this policy and for monitoring its use and effectiveness and dealing with any queries on its interpretation. Management at all levels are responsible for ensuring those reporting to them are made aware of and understand this policy and are given adequate training on it.
- 13.3 The Chief Financial Officer, as Compliance Officer, and the Company Secretary will monitor the effectiveness and review the implementation of this policy, from time to time as required, considering its suitability, adequacy and effectiveness. Any changes identified will be made as soon as possible in consultation with the Board. Internal control systems and procedures will be subject to periodic audits to provide assurance that they are effective in countering bribery and corruption.
- 13.4 All Direct Associates are responsible for the success of this policy and should ensure they use it to disclose any suspected danger or wrongdoing. Direct Associates are invited to comment on this policy and any relevant training and suggest ways in which it might be improved. Comments, suggestions and queries should be addressed to the Company Secretarial Team or the Compliance Officer.
- 13.5 This policy does not form part of any employee's contract of employment, and it may be amended at any time.

Shane Pickering
Chief Executive Officer

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APPENDIX

(A) EXAMPLES OF SITUATIONS CONSTITUTING AN OFFENCE UNDER THE ACT

1. Offering a bribe

Example: An Infinis employee offers a potential client, tickets to a major sporting event, but only if they agree to do business with us.

Commentary: This would be an offence as the employee is making the offer to gain a commercial and contractual advantage. They may also be found to have committed an offence because the offer has been made to obtain business for Infinis. Finally, it may also be an offence for the potential client to accept your offer.

2. Receiving a bribe

Example: A potential supplier offers an Infinis employee a payment and in return they want the employee to use their influence to ensure that the supplier is selected as the supplier for landfill gas engine components.


Commentary: It is an offence for a supplier to make such an offer. It would also be an offence for an Infinis employee to accept the offer or payment as it would be doing so to gain a personal advantage.

3. Bribing a public official

Example: An Infinis employee offers to make a payment to a local planning committee member to ensure the Local Council Planning Committee award Infinis planning consent for a Solar Project.

Commentary: The offence of bribing a public official has been committed by the employee as soon as the offer is made. This is because it is made to gain a business advantage for Infinis. Infinis may also be found to have committed an offence.

Bribery rules apply irrespective of whether a customer, supplier or public official is based within the UK or Overseas.

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(B) POTENTIAL RISK SCENARIOS: "RED FLAGS"

The following is a list of examples of possible red flags that may arise during the ordinary course of business which may raise concerns under various anti-bribery and anti-corruption laws. The list is not intended to be exhaustive and is for illustrative purposes only. If any of these are encountered, they should be reported promptly in accordance with paragraph 10:

- (a) awareness or suspicions that a third party engages in, or has been accused of engaging in, improper business practices;
- (b) awareness or suspicions that a third party has a reputation for paying bribes, or requiring that bribes are paid to them, or has a reputation for having a "special relationship" with foreign government officials;
- (c) a third party insists on receiving a commission or fee payment before committing to sign up to a contract with Infinis, or carrying out a government function or process on behalf of Infinis;
- (d) a third party requests payment in cash and/or refuses to sign a formal commission or fee agreement, or to provide an invoice or receipt for a payment made;
- (e) a third party requests that payment is made to a country or geographic location different from where the third party resides or conducts business;
- (f) a third party requests an unexpected additional fee or commission to "facilitate" a service;
- (g) a third party demands lavish entertainment or gifts before commencing or continuing contractual negotiations or provision of services;
- (h) a third party requests that a payment is made to "overlook" potential legal violations;
- (i) a third party requests that you provide employment or some other advantage to a friend or relative;
- (j) an invoice is received from a third party that appears to be non-standard or customised;
- (k) a third party insists on the use of side letters or refuses to put terms agreed in writing;
- (l) a commission or fee invoice is received which appears large given the service stated to have been provided;
- (m) a third party requests or requires the use of an agent, intermediary, consultant, distributor or supplier that is not typically used by or known to Infinis; or
- (n) an unusually generous gift or offered lavish hospitality is offered by a third party ahead of a contract being awarded or an important contractual renegotiation.