

ANTI-CORRUPTION & ANTI-BRIBERY AWARENESS

1. Purpose

Colorman is committed to conducting business with integrity, fairness, and transparency. This training document sets out the requirements for preventing corruption and bribery in all aspects of our work. It applies to all employees, managers, contractors, and third-party representatives.

2. What is Bribery?

- **Bribery** is the offering, giving, receiving, or soliciting of anything of value with the intention of influencing a decision or securing an improper advantage.
- Bribes may include:
 - Cash payments
 - Gifts, hospitality, or entertainment beyond reasonable limits
 - Kickbacks, commissions, or inflated invoices
 - Favourable treatment, jobs, or contracts for family/friends

3. What is Corruption?

- **Corruption** is the abuse of entrusted power for private gain.
- Examples include:
 - Manipulating tenders or procurement processes
 - Misusing confidential information for personal benefit
 - Offering or accepting “under the table” payments
 - Facilitating tax evasion or fraudulent reporting

4. Our Policy

- **Zero tolerance** for bribery or corruption in any form.
- All employees must comply with:
 - Irish law (Criminal Justice (Corruption Offences) Act 2018)
 - EU anti-corruption directives
 - International best practice (e.g., UK Bribery Act, OECD guidelines)
- Gifts and hospitality must:
 - Be modest and proportionate
 - Never create a sense of obligation
 - Be declared to management if above the company’s set threshold
- Facilitation payments (“grease payments”) are strictly prohibited.

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5. Your Responsibilities

- **Do not offer, accept, or request** any form of bribe.
- **Report concerns immediately** to your manager or via the confidential whistleblowing procedure.
- **Keep accurate records** of all business transactions, expenses, and supplier dealings.
- **Refuse inappropriate offers** and explain our company policy if necessary.

6. Examples of Red Flags

- A supplier requests payment in cash or to an unusual bank account.
- A customer insists on using a specific subcontractor without valid reason.
- Excessive hospitality or gifts are offered during contract negotiations.
- An agent requests an unusually high commission.

7. Consequences of Non-Compliance

- Disciplinary action up to and including dismissal.
- Civil and criminal prosecution under Irish and EU law.
- Severe reputational and financial damage to the company.

8. Support & Guidance

If you are unsure whether a situation may involve bribery or corruption, seek advice from your manager or the Compliance Officer before taking action.

9. Acknowledgement & Sign-Off

Employee Declaration

I confirm that I have read and understood the **Anti-Corruption & Anti-Bribery Awareness Training Document**. I agree to comply fully with its requirements and understand the consequences of non-compliance.

Employee Name: _____

Signature: _____

Date: _____