



**HARDSCAPE**  
GROUP

# Anti-Bribery and Financial Responsibility Policies

This report contains our:

- Financial Responsibility policies, including:
  - Anti-Bribery
  - Anti-Corruption
  - Gifts and hospitality
  - Charitable Donations and Sponsorship
  - Fraud
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Hardscape Group Ltd, incorporating Hardscape Products Ltd & Hardscape Surfaces Ltd (furthermore known as Hardscape) offer a specialist service for the selection, specification, and supply of innovative, diverse, and high-quality hard landscaping products. We use high performance, cost effective, and ethically sourced products including paving, setts, cladding, artwork, and street furniture using materials such as Granite, Sandstone, Limestone, Porphyry, and Slate or manufactured concrete and clay products which may contain metal or wooden accessories and detailing.

Operating from offices throughout the UK, Hardscape Products has an extensive portfolio of supplying materials for prestigious hard landscaping schemes for urban, civic, public realm, commercial, and private projects. Hardscape Surfaces is a manufacturing facility, capable of cutting, shaping, finish texturization, and enhancement of multi-material hard surfaces utilising the latest hi-tec laser technology, mechanical processes, and artisan handcrafted techniques.



## Financial Responsibility Policies

It is the policy of Hardscape to conduct our business in an honest and ethical manner, and are committed to acting professionally, with absolute integrity and fairness across all our operations, and accordingly will not tolerate any activities involving bribery, corruption, or financial irregularity.

Employees or people and businesses engaged by us, or in any other way under our control, are obliged to take responsibility for preventing, detecting, and reporting anything they believe amounts, or could amount to bribery, corruption, or financial irregularity.

### Anti-Bribery Policy

We will uphold all laws relevant to countering bribery in line with the Bribery Act 2010 in all jurisdictions in which we conduct our business. Bribery can occur individually, or as a collective action such as offering, giving, receiving, or soliciting of any item of value to influence the decisions or actions of an official, or other person, who may determine the outcome of tenders, supply agreements, or sales orders.

We do not make, and will not accept, facilitation payments or “kickbacks” of any kind, such as small, unofficial payments made to secure or expedite a routine government action by a government official, or payments made in return for a business favour or advantage.

We keep appropriate financial records and have appropriate internal controls in place which evidence the business reason for gifts, hospitality and payments made and received. All staff will be trained in Financially Ethical Practices, especially those involved in Sales confirmation or Procurement roles, and must confirm adherence to the policy annually or when reviewed. Any breach of this policy is unacceptable and will result in severe consequences for any facilitators.

### Anti-Corruption Policy

Corruption is commonly referred to as an individual or collective dishonest or fraudulent conduct between a business and those in power, such as politicians, councillors, police leaders & commissioners, regulatory body inspectors, or justice service workers, typically involving bribery. This is used as a method for avoidance of legal scrutiny, criminal investigation or conviction, regulatory challenge, or benefits such as expedited or unvetted planning approval.

Our business will never conduct ourselves in this manner, and we will follow all regulatory due process in full without sway or favour. Our activities involving significant and legal approval must be agreed by multiple Directors or the Employee Ownership Trust, all who have had training and clear instruction on their duties, legal obligations, and our financial policies.

### Gifts and Hospitality Policy

This policy does not prohibit normal and appropriate gifts and hospitality (given and received) to or from Third Parties, however, we have specific policies and procedures which provide guidance to Workers as to what is to be regarded as normal and appropriate gifts and hospitality in terms of financial limits or hospitality:

- Must comply with local law in all relevant countries.
- Must be appropriate in the circumstances, of an appropriate type and value, given at an appropriate time, considering the reason for the gift.
- Must be given openly and recorded fully.
- Must not be offered to, or accepted from, government officials or representatives, members of the criminal justice system, politicians, or political parties.
- Must not be made with the intention of; improperly influencing a Third Party or Worker to obtain or retain business or a business advantage; to reward the provision or retention of business or a business advantage; or in explicit or implicit exchange for favours or benefits; or influence a business decision.
- Must Not be given in cash or any kind of cash equivalent, such as vouchers.

If an employee is unsure of whether a gift is normal or appropriate, they are advised to report it for advice and support from a senior manager or director. We will never penalise anyone who refuses to become involved in bribery, corruption, or irregular financial practices, or who raises their concerns in good faith.

## Financial Responsibility Policies

### Charitable Donations and Sponsorship Policy

Hardscape make charitable donations and provide sponsorship for charities, companies, or other entities which are legal and ethical under local laws and practices, and which are in accordance with our internal policies and procedures.

Our charitable causes are long-term partnerships with well-known local and national charities that are selected and approved by our business at EOT Board level by multiple directors. We may supply money, promotional support, advice, volunteering labour, or company products for free at regular intervals, or ad-hoc, where requested or when we chose to support. These charities and future causes must pass a suitability assessment, which includes a financial compliance check, ethical considerations, and alignment with our business policies and objectives. These partnerships are maintained with no reciprocal benefit requested or expected.

Sponsorship is markedly different from charitable donations, as the intent is to gain advertising, business prestige, or brand awareness. The alignment of sponsored companies will also require a suitability assessment. The balance the benefits of the sponsorship against the cost will be a consideration in choosing a company to support, but not at the expense of poor ethical, social, or environmental compliance concerns or risks. The companies we sponsor must be selected and agreed by the EOT Board and complete the suitability assessment before payments can be approved.

### Fraud Prevention Policy

This is more commonly seen as an individual crime, where deception can offer high rewards to the offender, if they can avoid detection. Our systems and processes involve scrutiny and close accounting of all our financial and transactional dealings, which make it a very difficult environment for fraud to occur.

All our transactions are verified and compared against Sales Orders, Quotes, Purchase Orders, Receipts, or Invoices, to ensure values and specifications match. The company accounts are further scrutinised by our Management Accountant monthly, and by our Independent Auditors annually.

### Money Laundering Prevention Policy

Money Laundering is described as the process of concealing the origin of money, obtained from illicit activities such as drug trafficking, corruption, embezzlement, or gambling, by converting it into a legitimate source.

We have a robust onboarding process which includes physical visits to prospective suppliers, and financial checks to ensure the supplier is financially stable, legally compliant, professionally managed, and can provide evidence of previous works.

Our customers must also pass financial checks to ensure credit limits and bank records reflect due diligence and legal compliance.

Failure to pass these checks prevents payment transactions, managed by our robust payment systems and programs. This is supported by a dedicated and competent finance team, who are trained in all aspects of financial awareness.

### Tax Evasion and Avoidance Policy

Taxes can be a financial burden, but Hardscape understands how vital they are for local and national government to raise funds to supply our vital services and protections. We are committed to paying our fair share of taxes on all purchases, incomes, and financial outcomes.

Where tax benefits are available, we may use these to advance research & development, obtain industry support, promote government initiatives, or take advantage of reward schemes. We will not aggressively avoid paying tax through using unidentified loopholes, off-shore businesses, or through using specialist tax avoidance brokers.

We will never evade paying tax by illegal or immoral methods, such as misrepresenting our company accounts, fraudulently claiming for unjustified tax benefits, or any form of false reporting.



## Financial Responsibility Policies

### Financial “Fair-Play” and Responsible Purchasing Practices

Hardscape is aware of the negative effects that Irresponsible Purchasing Practices may have on suppliers, supply chain workers, and our stakeholders. We will aim to eliminate the risk of unfair financial practices and put control measures in place to guard against these and reduce the risk of occurrence to the lowest practicable level.

These practices may include power imbalance in buyer and supplier relationship, poor internal communication, inaccurate product specifications and forecasting, poor management of supplier administration, frequent changes to specifications, lack of 2-way or ethical criteria in contractual terms, lack of support to meet ethical standards, aggressive price negotiation, and late orders.

These may lead to severe business impacts such as Increased pressure to deliver at any cost, Difficulty to plan and manage production, Increased sample costs, Inability to secure a price that covers cost of production, reduced quality or productivity, unauthorised sub-contracting, and Inability to meet deadlines with potential LAD costs. The effect on workers may lead to Suppressed wages, Poor health and safety measures, Irregular working hours and excessive overtime, Unrealistic performance targets, poor working conditions, Lack of regular or permanent work, Harassment and abuse from management, Lack of investment in training and equipment, high worker turnover, of increased risks in Child or Forced labour.

Hardscape have developed a culture of working closely with long-term suppliers, forging strong relationships built on mutual respect and trust. Our standard operating procedures have been continually improved to ensure both Hardscape and Supplier have an equal voice when progressing and confirming orders. Hardscape have developed monitoring systems, with support from the Ethical Trading Initiative, to ensure these procedures are maintained and embedded into our ongoing strategies and procedures.

### Our Supplier Code of Conduct

Hardscape has created a Supplier Code of Conduct (Supplier CoC), which is a clear and fair 2-way commitment to conduct our business to act with integrity, consistent with our ethical, social, and environmental responsibilities in compliance with all applicable UK and international laws.

We appreciate that our suppliers and contractors may all operate in a variety of different legal, geographical, and cultural environments. We expect all suppliers to comply with our Supplier CoC and hope that our suppliers will also strive to exceed these expected standards, just as we aim to do.

The standards set out in our Supplier CoC are in addition to any legal obligations, any contract between the supplier and Hardscape, and any legal or personal standards that our suppliers adhere to.

Every supplier must agree to this before being approved to supply Hardscape, and they must reaffirm their commitment regularly, or as and when any changes or clarifications are made to our Supplier CoC.

We also may be requested to agree to our supplier's or clients own Codes of Conduct, which we are happy to do if the standards meet or exceed our own high standards and do not contradict any of our policies and procedures.

*Alex Warren*

Alex Warren - Managing Director

Dated: 9<sup>th</sup> May 2025

## Financial Responsibility Policies

### Appendix A:

#### Financial corruption terms and definitions

Terms	Definition and description
Bribery	Bribery is defined under the Bribery Act 2010 as offering, promising, or giving a financial or other advantage to induce or reward a person to perform a relevant function or activity improperly. This includes receiving, accepting, or requesting such an advantage. The act of Bribery also includes dishonestly persuading someone to act in one's favour by a payment or other inducement. Inducements can be gifts, loans, fees, rewards or advantages, which may involve or lead to collusion and/ or extortion.
Embezzlement	To steal, misdirect, or misappropriate funds or assets placed in one's trust or under one's control. From a legal point of view, embezzlement need not necessarily be or involve corruption.
Facilitation payment	A small payment, also called a "speed" or "grease" payment, made to secure or expedite the performance of a routine or necessary action to which the payer has legal or other entitlement.
Fraud	The act of intentionally and dishonestly deceiving someone to gain an unfair or illegal advantage (financial, political or otherwise).
Collusion	An arrangement between two or more parties designed to achieve an improper purpose, including influencing improperly the actions of another party.
Extortion	The act of impairing or harming, or threatening to impair or harm, directly or indirectly, any party or the property of the party to influence improperly the actions of a party.
Patronage, clientelism and nepotism	Patronage at its core means the support given by a patron. In government or business, it refers to the practice of appointing people directly without fair due process.

Sources: Johnsen (2014 [P; OBS, case studies]); World Bank (2011a [P; OBS, qualitative and quantitative case study data]).

### Appendix B:

#### Supporting Information and reference links.

- Financial Conduct Authority: <https://www.fca.org.uk/firms/financial-services-register>
- Bribery Act 2010 Guidance: <https://assets.publishing.service.gov.uk/media/5d80cfc3ed915d51e9aff85a/bribery-act-2010-guidance.pdf>
- Bribery Act 2010 Legislation: <https://www.legislation.gov.uk/ukpga/2010/23/contents>
- OECD Bribery Convention Website: <https://www.oecd.org/en/topics/sub-issues/fighting-foreign-bribery/united-kingdom-country-monitoring.html>
- House of Lords Corruption Publication: <https://lordslibrary.parliament.uk/effects-of-corruption-in-the-uk/>
- Action Fraud (Reporting, preventing, and understanding fraud): <https://www.actionfraud.police.uk/>
- Ethical Trading Initiative Responsible Purchasing Practices: <https://www.ethicaltrade.org/insights/resources/responsible-purchasing-practices-manufacturing-industries>
- Please contact us if you would like to know more about our Supplier Code of Conduct.