ANTI-BRIBERY and CORRUPTION POLICY

----------DEFINITION OF BRIBERY----------

Bribery means the act of offering, promising, giving or asking, agreeing, receiving, accepting, or soliciting something of value in an attempt to gain an advantage or to influence or induce a decision or an action.

A bribe will usually be offered to gain an advantage, either contractually, commercially, regulatory, or personally and refers to any reward, inducement or item of value offered to another individual.

Bribery is illegal and to offer a bribe or accept one is to break the law and is punishable as such; both parties either giving or taking will be deemed to be acting illegally.

----------QUAY AUDIT POLICY----------

Quay Audit commits to conducting our business honestly and ethically. We will monitor our systems and enforce and implement controls to mitigate the risk of bribery.

Quay Audit is committed to acting fairly, with integrity and in a professional manner in all our business dealings and relationships, wherever in the world we operate.

Quay Audit has a zero-tolerance stance towards bribery and corrupt activities. We will act immediately should any matter against this policy be brought to our attention.

Quay Audit will always strive to uphold the laws relating to anti-bribery and corruption in all our areas of operation and is bound by the laws of the UK regarding our conduct at home and abroad.

Quay Audit applies this anti-bribery policy to all employees (of any contract type) contractors, consultants, trainees, agents, agency staff or any other person or persons associated with our company, regardless of location.