

OUR COMMITMENT

Dakota is committed to conducting all business honestly, transparently, and in full compliance with UK legislation, including the Bribery Act 2010 and the Fraud Act 2006. We operate a zero-tolerance approach to bribery, fraud, corruption, and any attempt to improperly influence decisions.

This policy applies to all employees, guests, suppliers, contractors, agency partners, and any third party interacting with Dakota.

BRIBERY, FRAUD AND IMPROPER INFLUENCE

Bribery refers to offering, giving, requesting, or receiving anything of value with the intention of influencing a decision improperly. Fraud refers to any dishonest act intended to secure unlawful or unfair gain.

The following are not permitted:

- Bribes, kickbacks, facilitation payments, or improper incentives
- Attempts to influence decisions through gifts or hospitality
- Falsification of documents or financial records
- Conduct that compromises integrity, fairness, or objectivity
- Any conflict of interest, real or potential, must be declared immediately.

GIFTS, HOSPITALITY AND BENEFITS IN KIND

Dakota recognises that modest hospitality can play a legitimate role in business relationships. However, all gifts and hospitality must be handled responsibly and must never create an obligation or the perception of undue influence.

DECLARATION AND APPROVAL

Employees are required to declare the following to their line manager before accepting any gift or hospitality:

- Any significant or high-value gift or hospitality, namely exceeding a market value of £50. Acceptable low-value and infrequent gifts or hospitality may only be accepted where they are reasonable, lawful and not intended to influence any decision.
- Anything that could be perceived as influencing a decision.
- Any gift or hospitality linked to tenders, negotiations or contract renewals.
- Any gift involving government officials, regulators or politicians, which also requires prior written approval.

RECORD KEEPING

Dakota requires clear and accurate records to ensure transparency when employees give gifts or hospitality on behalf of the company, and when they receive gifts or hospitality from external parties.

Employees must:

- Record all gifts, hospitality or expenses given or received and retain records for three financial years including all supporting documentation, including invoices, receipts and approval emails, is complete
- Clearly state the business purpose of any expense claim and ensure it complies with Dakota policy
- Log complimentary food and beverage, stays or other benefits offered to external parties on the relevant Sales and Marketing accounts
- Seek guidance from Payroll if receiving a gift or benefit that may require P11D tax reporting

Proper record keeping protects both the individual and the company and supports compliance with the Bribery Act 2010, the Fraud Act 2006 and Dakota's standards of integrity.

RAISING CONCERNS AND ENFORCEMENT

Concerns about bribery, fraud, improper conduct, or suspicious activity must be reported immediately to HR or the General Manager. Dakota encourages openness and will support anyone raising concerns in good faith. Retaliation is prohibited.

Compliance with this policy is mandatory. Breaches may lead to disciplinary action, contract termination, and potential criminal proceedings under UK law.