



Bribery Act Statement

Top Level Commitment – Fraud, Bribery and Corporate Criminal Offenses
(Corporate Tax Fraud and Tax Evasion)

As a socially responsible organisation operating within a regulated sector the Board of Gentoo Group requires that our business should be conducted in an open, honest and transparent manner. These attributes are also hallmarks of good corporate governance benefitting the organisation by protecting the Group's reputation and promoting customer and stakeholder confidence. The Regulator of Social Housing requires that all Registered Providers have 'probity arrangements' in place and effective governance arrangements to ensure compliance with all relevant law. This Policy is a component of the Group's probity and governance arrangements to comply with relevant law and supports compliance with the Group's Code of Conduct and Code of Governance.

Every employee, Board and Committee member has a role to play in maintaining the standards which the customers and other stakeholders are entitled to expect of the Group. The Group expects all Board and Committee Members, employees and involved residents of the Group to maintain the highest standards of probity and integrity. This includes compliance with all relevant regulations, codes of conduct, etc. Non-compliance will be regarded as a serious issue and may result consequences such disciplinary action, removal from a Board or Committee, removal from the Group's list of suppliers etc.

The Board recognises that fraud (including social housing fraud), bribery and tax evasion/fraud is a damaging practice that undermines reputation of the Group, those associated with it and the sector. This statement demonstrates our commitment to preventing incidents of this kind. The board has a zero risk appetite to and tolerance of acts of fraud, bribery, corruption and tax evasion/fraud and will enforce effective systems to counter this activity and seek to recover assets and/or losses. Appropriate action will be taken against persons associated with these activities such as disciplinary action, criminal/civil proceedings, removal from supplier lists and removal from a Board or Committee.

We have created a policy that sets out the Group's approach to prevent and detect such incidents. This policy has been created with reference to the relevant legislation and any associated guidance.

We require all contractors appointed by the Group to demonstrate a commitment to prevention of fraud, bribery and corruption.

As part of our commitment, a number of preventative and detective procedures, sources of assurance and 'probity' arrangements have been established as follows:

- Anti-Fraud, Bribery and Corruption Policy
- Gifts and Hospitality policy and procedures

- Financial Regulations, Delegation Scheme and Standing Orders
- Anti Money Laundering Policy and Procedures
- Code of Conduct
- Conflicts of interest procedures
- Executive Director annual self-assessment of compliance and review of gifts and hospitality
- Approvals processes and separation of duties
- Probity and fraud reporting to Risk and Audit Committee
- Whistleblowing policy and procedures
- Fraud register held by the Company Secretary and General Counsel
- Tenancy Fraud Toolkit
- Right to Buy/Acquire Toolkit
- Supplier Contract Database
- Recruitment procedures

Preventative procedures are developed with the involvement of the Executive Team and Risk and Audit Committee. The Executive Director of Corporate Services and Risk and Assurance Team are responsible for establishing the Group's preventative procedures. If you have any concerns or queries in relation to this statement or our procedures in respect of bribery please contact the Company Secretary and General Counsel.

Policy

This policy applies to any actual or suspected irregularity (fraud, bribery or corruption), involving employees, Board and Committee Members, involved residents, tenants, associated parties and/or any other parties with a business relationship with the group. Any investigative activity required will be conducted thoroughly and independently and may include referral to a relevant fraud, government agency or Police. The policy is underpinned by the requirements set out in the Code of Conduct and Code of Governance.

All managers and supervisors have a duty to educate and familiarise themselves with the types of improprieties that might be expected to occur within their areas of responsibility and to be alert for any indications of irregularity and report concerns in accordance with the Group's Code of Conduct.

We are committed to the principles of diversity and inclusion throughout the organisation and aim to:

- meet the needs and choice of people from all backgrounds
- ensure that our services are relevant, responsive and sensitive to the needs of our existing and future customers
- Ensure that all sections of the community in which we work have equal access to our services.

Our Anti-Fraud, Bribery and Corruption Policy will ensure that customers will be treated as individuals and with fairness and respect. An Equality Assessment has been completed with regard to this Policy and is attached in Appendix 2.