



BRITANNIA SUPERFINE LTD
CORPORATE SOCIAL RESPONSIBILITY POLICY

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Corporate Social Responsibility Commitment
Britannia Superfine Ltd

Introduction:

Britannia Superfine Limited is a sixth generation privately owned manufacturer of Chocolate, Chocolate Flavoured Coatings, Fondant and Sugar and Chocolate-based Confectionery and Ingredients.

Commitment Statement:

As one of Europe's privately owned leading manufacturers of these types of products Britannia Superfine Ltd is committed to operating in a professional, independent, responsible and impartial manner in all its activities.

To this end Britannia Superfine Limited will conduct its business and expects all its employees to conduct themselves and the business of the Company in an honest and ethical manner, in line with all the Company's Codes of Conduct, Policies and Procedures.



Codes of Conduct

Anti-Bribery Policy

The Company prohibits any form of bribery and require compliance from everyone connected with our business.

Integrity and transparency are of utmost importance to us and we have a zero tolerance attitude towards corrupt activities of any kind, whether committed by employees or by third parties acting for or on behalf of the Company.

To ensure that Britannia Superfine Limited complies with the UK Bribery Act 2010:

- It is prohibited, directly or indirectly, for any employee or person working on our behalf to offer, give, request or accept any bribe i.e. gift, loan, payment, reward or advantage, either in cash or any other form of inducement, to or from any person or Company in order to gain commercial, contractual or regulatory advantage for the Company, or in order to gain any personal advantage for an individual or anyone connected with the individual in a way that is unethical
- If we suspect that you have committed an act of bribery or attempted bribery, an investigation will be carried out and, in line with our disciplinary procedure where appropriate, action may be taken against you which may result in your dismissal, or the cessation of our business arrangement with you
- If you, as an employee or person working on our behalf, suspect that an act of bribery or attempted bribery has taken place, even if you are not personally involved, you are expected to report this to a Director. You may be asked to give a written account of events

Gifts and Hospitality

- We realise that the giving and receiving of gifts and hospitality as a reflection of friendship or appreciation where nothing is expected in return may occur, or even be commonplace, in our industry. This does not constitute bribery where it is proportionate and recorded properly
- No gift should be given nor hospitality offered by an employee or anyone working on our behalf to any party in connection with our business without receiving prior written approval from a Director
- Similarly, no gift or offer of hospitality should be accepted by an employee or anyone working on our behalf without receiving prior written approval from a Director
- A record will be made by a Director of every instance in which gifts or hospitality are given or received



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Political contributions

- No Britannia Superfine Limited employee, agent or intermediary, shall provide political contributions using Company funds or property (whether directly or by way of reimbursement using Company funds or property to the donor)
- Requests for exceptions to the general prohibition specified in the point above will be considered on a case-by-case basis by the Company Directors
- Any political contributions made by the Company shall be accounted for in a separate general ledger account in the Company's accounting records
- The Company will prepare annually a consolidated management statement of all political contributions made, including those made on behalf of Britannia Superfine Limited by its employees, agents and intermediaries

Charitable contributions and sponsorships

To ensure that charitable contributions and sponsorships are not being used as a subterfuge for bribery, Britannia Superfine Limited maintains the following policy for charitable contributions and sponsorships:

- Any request for charitable contributions or sponsorships should be carefully reviewed by the Company's Directors
- The Directors shall determine and identify which organisation requests the said contributions and/or sponsorships, as well as who is presiding over or chairing the requesting organisation
- The amount to be donated should be proportional to the goal for which it is requested and in every case, the Directors shall ensure that there are no conflicts of interest
- All charitable contributions should be approved by the Board of Directors
- Sponsoring agreements shall be in writing and state the consideration being offered by Britannia Superfine Limited if funds are offered, the use of these funds shall be specified in detail and an opportunity to check on the use thereof must exist
- Records shall be maintained of all charitable contributions and sponsorships and progress monitored to ensure that they have been used for the intended purpose
- All charitable contributions and sponsorships made by the Company shall be accounted for in a separate general ledger account in the Company's accounting records

As the law is constantly changing, this policy is subject to review and the Company reserves the right to amend this policy without prior notice.



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Confidentiality and Non-Disclosure

The Company shall respect the confidentiality and privacy of client's information and ensure processes are in place to adequately protect such information.

Employees of the Company have various levels of access to confidential and proprietary information. Confidential and proprietary information includes not only information that is labeled as such, but also, information and data developed during the Company's activities, the disclosure of which could be harmful to the interests of the Company. Company-confidential information must be maintained in strict confidence. To help preserve the Company's interests, each employee must treat as confidential all information relating to the Company and its customers, including but not limited to:

- Computer stored data, processes, programs, codes, and software products
- Pending projects and proposals, business plans and opportunities
- Product supply and distribution arrangements
- Terms of customer contracts, including prices and expiration dates
- Financial information
- Customer and supplier lists and preferences
- Sales and performance forecasts
- Trade secrets, proprietary production processes and design plans
- Research, development and growth strategies, and engineering data and any and all other proprietary information of the Company
- Product recipes
- Confidential compensation data

The duty to retain this information as confidential and proprietary survives an individual's separation from the Company's employment. Each employee must take appropriate precautions to safeguard all confidential or proprietary information and not disclose it, either during employment with Britannia Superfine Limited or at any time thereafter, to anyone except as his duties require during employment or as the Company may otherwise consent in a writing executed by Britannia Superfine Limited's Managing Director.

In addition, any employee required by legal process or other governmental or judicial order to disclose any confidential or proprietary information must (i) give the Company prompt written notice of such legal process or order, (ii) consult and cooperate with the Company in its efforts to obtain a protective order or obtain such other reliable assurance that confidential treatment will be accorded to the information which will be disclosed, and (iii) if disclosure of information is required to prevent the individual from being held in contempt or subject to other penalty, furnish only that portion of the information as the individual, upon the advice of counsel, is legally compelled to disclose.



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Employees who improperly use or disclose trade secrets or confidential business information will be subject to disciplinary action, up to and including termination of employment and legal action, even if they do not actually benefit from the disclosed information.

This policy is not intended to prohibit employees from discussing their own terms and conditions of employment with each other.

Conflicts of Interest

All employees have an obligation to conduct business within guidelines that prohibit actual or potential conflicts of interest. This policy establishes the framework within which Britannia Superfine Limited operates.

The purpose of these guidelines is to provide general direction so that employees can seek further clarification on issues related to the subject of acceptable standards of operation from a Director of the Company and/or their immediate Line Manager.

- Business transactions with outside firms must be conducted within a framework established and controlled by the executive level of the Company
- Business dealings with outside firms (customers and vendors alike) should not result in inappropriate payments to these firms
- Inappropriate payments include bribes, product bonuses, special fringe benefits, unusual price breaks, and other windfalls designed to ultimately benefit the Company, the employee, or both
- Promotional plans that could be perceived as inappropriate payments require specific executive-level approval.
- An actual or potential conflict of interest occurs when an employee can influence a decision that may result in a personal gain for that employee or for a relative, or for a business entity owned by the employee or the relative, because of Britannia Superfine Limited's business dealings
- For the purpose of this policy, a relative is any person who is related by blood or marriage or shares the same household, or whose relationship with the employee is similar to that of a person who is related by blood or marriage
- No presumption of a policy violation is created by the mere existence or potential existence of a business interest in or relationship with an outside firm. However, if employees have any influence on a transaction involving financial ownership, purchases, contracts, or leases, it is imperative that they disclose to a Manager of Britannia Superfine Limited as soon as possible the existence of any actual or potential conflict of interest so that safeguards can be established to protect all parties



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- The personal gain that is prohibited by this policy is not only where an employee or relative has a significant ownership interest (direct or indirect) in a firm with which Britannia Superfine Limited does business, but also when an employee or relative receives any kickback, bribe, substantial gift, or special consideration because of any transaction or business dealings involving Britannia Superfine Limited
- Employees who receive gifts of a nominal or negligible value will not be deemed to have violated this policy. Such gifts include, but are not limited to, those under a value of £20. Cash in any amount is never acceptable and all cash gifts must be disclosed to the Company

Data Integrity

It is the responsibility of each employee to ensure reported data is reliable, accurate and legally defensible and that all activities are conducted in compliance to local laws and regulations, in conformity to the latest industry standards, and in adherence to Britannia Superfine Limited's Quality Management Systems policies and procedures.

Employee actions such as the skipping of tests/checks, fabrication of results or manipulation of data is strictly forbidden and subject to immediate termination of employment.

Data Integrity is not just limited to the manufacturing operations and but to every department within the Company. Data Integrity must be applied to all of our business activities. Our data is critical to our success as a Company so must be accurate and sustainable from beginning to end.

Disciplinary Procedure

The purpose of the disciplinary rules and procedure is to ensure the safe and effective operation of the business and to promote fair treatment of individual employees. The rules set standards of performance and behaviour whilst the procedures are designed to help promote fairness and order in the treatment of individuals.

It is the Company's aim that the rules and procedures should emphasise and encourage improvement in the conduct of individuals, where they are failing to meet the required standards, and not be seen merely as a means of punishment. Britannia Superfine Limited reserve the right to amend these rules and procedures where appropriate.

The disciplinary procedure provides a framework to address any lapses in conduct (or attendance) and encourages individual employees to achieve and maintain an acceptable standard of conduct (or attendance).



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The Company's disciplinary procedure applies to all employees but does not apply to dismissals, where the employment is terminated for a reason unconnected to disciplinary action, such as in the event of redundancy, retirement, or nonrenewal of a fixed term contract. If these situations arise the Company will follow a fair and reasonable procedure, which will include consultation with the employee prior to any dismissal taking effect.

Every effort will be made to ensure that any action taken under the disciplinary procedure is fair, with the employee being given the opportunity to state their case and appeal against any decision that they consider to be unjust.

The rules and procedures ensure that:

1. The correct procedure is used when requiring an employee to attend a disciplinary hearing;
2. The employee is fully aware of the standards of performance, action and behaviour required of them;
3. Disciplinary action, where necessary, is taken speedily and in a fair, uniform and consistent manner;
4. An employee will only be disciplined after careful investigation of the facts and the opportunity to present their side of the case. On some occasions temporary suspension on contractual pay may be necessary in order that an uninterrupted investigation can take place. This must not be regarded as disciplinary action or a penalty of any kind;
5. Other than for an "off the record" informal reprimand, the employee has the right to be accompanied by a fellow employee at all stages of the formal disciplinary process;
6. An employee will not normally be dismissed for a first breach of discipline, except in the case of gross misconduct; and
7. If an employee is disciplined, they will receive an explanation of the penalty imposed on them and they will have the right to appeal against the finding and the penalty

Details of the rules, procedures and types of misconduct that can result in a disciplinary are provided in the Britannia Superfine Limited Employee Handbook which every employee will have explained to them and asked to sign to confirm receipt and understanding of, prior to commencement of their employment with Britannia Superfine Limited.



Equal Employment Opportunity

In order to provide equal employment and advancement opportunities to all individuals, employment decisions at Britannia Superfine Limited are based on merit, qualifications, and abilities.

The Company does not discriminate in employment opportunities or practices based on gender, race, creed, colour, religion, sex, marital status, national origin, age, pregnancy, citizenship, disability, sexual orientation, union membership, political affiliation, veteran status or any other characteristic protected by applicable national laws.

This policy governs all aspects of employment, including selection, job assignment, compensation, discipline, termination, and access to benefits and training.

Any employee or applicant with questions or concerns about any type of discrimination, harassment, or accommodations needed to perform the job is encouraged to bring these issues to the attention of his or her immediate Line Manager or via the Company's HR Manager.

Employees can raise concerns and make reports without fear of reprisal. Anyone found to be engaging in any type of unlawful discrimination, harassment or retaliation will be subject to disciplinary action, up to and including termination of employment.

Managers that become aware of such issues or concerns have a responsibility to bring them to the attention of Human Resources as soon as possible.

Grievance

Many work-place issues can be resolved quickly and easily by taking informal action. However where this is not appropriate or does not resolve the specific issue to the employees satisfaction, then any employee of Britannia Superfine Limited is able raise a work-related problem, concern or complaint and to have the matter dealt with as quickly and as fairly as possible, through the Company's formal grievance procedure.

Stage 1:

- The employee should put the grievance in writing to their immediate Line Manager as quickly as they are able
- If the grievance involves their immediate Line Manager then they should send their grievance to a more senior manager or to the HR Manager.
- Unless there are exceptional circumstances the appropriate Manager will arrange to meet with the employee to discuss their grievance, normally within 5 working days of receiving their complaint



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- Following the meeting a response will normally be given to the employee in writing, within 5 working days of the meeting. If it is anticipated that the response will take longer, the employee will be informed of this and of the expected timescale in which to expect a response
- The employee will also be informed of their right to appeal if they are dissatisfied with the initial outcome

Stage 2:

- Where the employee is dissatisfied with the handling and/or outcome of their grievance from Stage 1, they can appeal in writing to another senior manager or HR
- An appeal officer (where possible, a senior manager with no previous involvement in the case) will be appointed to consider the appeal and will normally arrange a meeting within 5 working days of receiving the appeal
- If the appeal officer wants to investigate the complaint further, the employee will be advised that this is the case
- Following the meeting and/or further investigation a response of the outcome will normally be given to the employee in writing, within 5 working days of the meeting. If it is anticipated that the response will take longer, the employee will be informed of this and of the expected timescale in which to expect a response
- The outcome of this stage is final, with no further right of appeal

Right to be accompanied

- All employees have a statutory right to be accompanied by a work colleague at formal grievance meetings. If an employee wishes to be accompanied, they need to confirm their request to HR who will confirm if it is reasonable and appropriate for their chosen companion to attend in the circumstances.

Depending on the specific circumstances of the case, The Company may depart from this procedure if it is deemed necessary.

Whistleblowing

Britannia Superfine Limited is committed to creating and maintaining a culture of openness within its organisation so that individuals feel confident to raise any concerns relating to suspected misconduct at an early stage.

As a privately owned company we recognise the negative effect which malpractice can have on the organisation, and therefore encourage any employee to raise genuine concerns, or any suspicions they may have concerning misconduct. The Company will take any concerns raised very seriously.



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The Company's Whistleblowing Policy is intended to cover concerns that are made in the public interest. If the matter is of an individual or personal nature it should be pursued through the Grievance Procedure. Complaints relating to discrimination, victimisation or harassment should also be dealt with through the Grievance Procedure.

This policy applies to all Britannia Superfine Limited employees: full and part-time workers, contractors, home workers and agency workers, except if they are genuinely self-employed. This policy may be amended by the Company at any time.

Protection

- As a company we recognise that an employee/group of employees may be worried as a result of reporting their concerns so we commit to ensuring that the employee or group of employees will not be subject to or suffer any recriminations (penalties) as a result of them raising a concern/concerns through the whistleblowing process
- The Company will not tolerate victimisation, harassment, bullying or any other detrimental treatment of any employee/group of employees who have made a disclosure under this policy
- Complaints about such behaviour will be dealt with under the Disciplinary Procedure
- If a Britannia Superfine Limited employee feels that they have been subjected to any detrimental treatment as a result of raising a concern under this Policy they should notify their immediate Line Manager

Disclosures

Disclosure can be made under this policy where the employee/group of employees has a genuine concern(s) relating to any of the following areas of malpractice, or suspected malpractice:

- Criminal activity
- Miscarriages of justice
- Practices endangering health and safety
- Practices damaging the environment
- Failure to comply with a legal obligation
- Bribery
- Financial malpractice, impropriety or fraud
- Attempts to conceal any of the above

The malpractice can be past, present or prospective. And may have occurred inside or outside the United Kingdom.



Confidentiality and anonymity

- Any disclosure made under this Policy will be treated as far as reasonably practicable in a confidential and sensitive manner. The identification of the reporting employee/group of employees will be kept confidential unless the employee/group of employees indicates otherwise in writing
- If confidentiality is not reasonably practicable, for instance, because of the nature of the information, this will be explained to the employee/group of employees raising their concerns
- An employee/group of employees can make a disclosure anonymously, however, concerns expressed anonymously cannot be dealt with as effectively as open disclosures as they are often more difficult to investigate

How to make a disclosure

- In the first instance the employee/group of employees making the disclosure should do so to their immediate Line Manager, who will inform HR
- However If the disclosure contains allegations about the immediate Line Manager or the malpractice occurs at this level, the disclosure may be made directly to HR
- If the disclosure contains allegations which the individual does not wish to make to HR, the disclosure can be made to a Director of the Company
- If an individual/group of people do not wish to report your concerns to a Director you should take them direct to the appropriate organisation or body

Investigation

- Once a concern has been raised, the Company will investigate this
- Where the complaint has not been made anonymously, the employee/group of employees will be asked to attend a meeting as part of this investigation
- The Company will keep the employee/group of employees informed of the progress of the investigation, as far as possible and as appropriate bearing in mind, in particular, any confidentiality obligations that apply
- An employee/ group of employees will not be given details of any disciplinary action taken unless the Company considers this appropriate
- A copy of the outcomes will also be used to enable a review of the Company procedures, if appropriate

Dissatisfaction with the outcome of the process

- If the employee/group of employees is/are not satisfied that their concern is being properly dealt with by the person investigating it, they have the right to raise it in confidence with a Director of the Company providing the reasons for their dissatisfaction



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- The Director will respond in writing notifying the employee/group of employees in writing of their acceptance/rejection and/or further need for investigations as well as the reasons for this
- If you are dissatisfied with the outcome of the investigation, you should raise this with a Director giving the reasons for your dissatisfaction. He/she will respond in writing notifying you of his/her acceptance or rejection of the need for further investigation and the reasons for this
- If the investigation finds the allegations unsubstantiated and all internal procedures have been exhausted, but the employee/group of employees are still not satisfied with the outcome of the investigation, The Company recognises the lawful rights of employees/group of employees to make disclosures to prescribed persons or body. A full list of prescribed people and bodies can be found on the Government Website (www.gov.uk)

Untrue Allegations

- If an employee/group of employees make an allegation in good faith, which is not confirmed by the subsequent investigation, no action will be taken against that employee/group of employees
- In making a disclosure the employee/group of employees should exercise due care to ensure the accuracy of the information. If, however, an employee/group of employees makes malicious or vexatious allegations, and particularly if he or she persists with making them, it will be considered as a breach of this policy

Breach of this Policy

- The Company may invoke the Disciplinary Procedure may be invoked if an employee/group of employees are found to have subjected a whistle-blower to any form of detrimental treatment
- It may also be invoked if an employee/group of employees have intentionally misled the Company in respect of any matter, breached this Policy in any other way and/or that the Company finds that the employee/group of employees have made a false allegation maliciously

C K Manser
Managing Director