

Anti-Bribery Policy Statement

Complete Business Solutions Group Ltd. values its reputation for ethical behaviour and for financial probity and reliability. It recognises that over and above the commission of any crime, any involvement in bribery will also reflect adversely on its image and reputation.

This policy statement prohibits any inducement which results in a personal gain or advantage to the recipient or any person or body associated with them, and which is intended to influence them to take action, which may not be solely in the interests of the Company or of the person or body employing them or whom they represent.

This Policy Statement applies to all employees who work for the Company, including temporary or agency staff.

The Company prohibits:

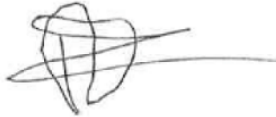
- the offering, the giving, the solicitation or the acceptance of any bribe, whether cash or other inducement;
- to or from any person or company, wherever they are situated and whether they are a public official or body or private person or company;
- by any individual employee, Board Member, agent or other person or body acting on the Company's behalf;
- in order to gain any commercial, contractual or regulatory advantage for the Company in a way which is unethical;
- or in order to gain any personal advantage, financial or otherwise, for the individual or anyone connected with the individual.

This policy is not meant to prohibit the following practices providing they are customary in a particular market, are proportionate and are properly recorded:

- normal and appropriate hospitality;
- the giving of a ceremonial gift on a festival or other special time;
- the use of any recognized fast-track process which is available to all on payment of a fee;
- the offer of resources to assist the person or body to make the decision more efficiently provided that they are supplied for that purpose only.

The Company's Employee Handbook gives details of the actions to be taken where they perceive fraudulent or corrupt acts are being perpetrated, and includes a Whistle Blowing procedure.

Inevitably, decisions as to what is acceptable may not always be easy. If anyone is in doubt as to whether a potential act constitutes bribery, the matter should be referred to a Director.



Richard Coulson
Chief Executive