

Policy

The Bribery Act 2010 contains the corporate offence of failing to prevent bribery. Companies and other corporate bodies are made responsible for failing to prevent bribery committed on their behalf by employees, agents or subsidiaries. Where proven, such companies are exposed to unlimited fines and prison sentences and/or unlimited fines for individuals.

Statement

The Board of Tuffin Ferraby Taylor (TFT) Ltd condemns any and all bribery activities as defined in the Act and below, and will treat very seriously any allegations of such activities having been or being undertaken by its Senior Directors, employees, consultants or stakeholders directly or indirectly.

The Act provides for four bribery offences:

- **Bribing** – the offering, promising or giving of an advantage.
- **Being bribed** – requesting, agreeing to receive or accepting an advantage.
- **Bribing a foreign public official.**
- The "**corporate offence**", where a commercial organisation fails to prevent persons performing services on its behalf from committing bribery*.

*A company will be guilty of this offence if a person who performs services on behalf of the organisation (an employee, worker or consultant) bribes another person, intending either to obtain or retain business for the company, or to obtain or retain an advantage in the conduct of the company's business. The offence can be committed in the UK or overseas. If a company is found guilty of corporate bribery, both the company and its directors could be subject to criminal sanctions, including fines.

Accountabilities

Controls on antibribery & corruption within TFT are the responsibility of the HR & Operations Senior Director, accountable to the Board.

Due diligence at business client level is the responsibility of the appropriate Senior Director.

All Senior Directors, employees, consultants or stakeholders acting in connection with TFT business interests bear a responsibility to report any instances of bribery via the above channels.

Procedure

Risk Assessment: An annual assessment made across the Practice at Senior Director level has identified the key risks within our business and the relevant policies and procedures which may need to be addressed.

Communication: This policy and the actions which stem from its implementation are communicated across the Practice and reviewed annually

Business as Usual: The normal business practice of TFT will incorporate an anti-bribery stance and procedures aimed at minimising any risk of exposure to those seeking illegitimate advantage.

Practical Advice: The following are examples of how the policy may be applied.

Example A Tendering:

- In the course of our business bribery may manifest in the opportunity to be included in a business tender or to seek information concerning others participating in such a tender or simply to gain information that such a tender involves other parties. Following the correct business tendering process, involving sealed and anonymous bids opened in the presence of the appropriate clients, avoids the possibility of adverse influence and therefore reduces the risk of attempts at bribery.

As in the above example, all TFT business and finance processes continue to be reviewed in the light of the Bribery Act 2010 and applied with awareness of the potential for bribery and where possible and practical these threats must be eliminated by improvement to the process and or training of those involved to minimise any risk identified.

Example B Gifts and Hospitality:

- Senior Directors, employees, consultants and stakeholders acting in connection with TFT business interests may be the recipients of seemingly legitimate gifts from clients or others, taken in the usual course of business socialising. However, gifts and hospitality could constitute an attempt to gain advantage through obtaining or retaining business (and see above for other potential issues). All such gifts and hospitality will therefore be recorded (please share the details of any gifts received with your local Senior Director) in order that any conflicts of interest are declared and may be managed.

In the above example, all persons receiving gifts or hospitality can be protected from allegations of bribery through simply making declaration in a record. However, where significant gifts or hospitality are provided, then this method is insufficient alone and the matter should be raised with the appropriate Senior Director. A guide to the nature of gifts and hospitality which could be unacceptable is provided below, however, this should not be relied upon and if there is any concern over what may be accepted then the matter must be referred to the appropriate Senior Director.

AS A RULE: MODEST IS GOOD

AVOID: Lavish gifts, invitations to sporting events where the host is not present, deliveries made to your home address, gifts of “must have” designer or high tech. toys.

Likely Acceptable Gifts:	Likely deemed Unacceptable Gifts:
Low value and branded items i.e. calendars, umbrellas, modest lunch, UK social events with host present	More than a bottle of wine, overseas events, expensive gifts (fancy pens or tech toys)

Donation/sharing of gifts received

We redistribute gifts received to support others. Large gifts, such as money or vouchers, are sent to local charities to support their fundraising and charitable income.

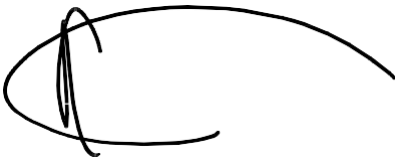
Where a case of wine is received, it is either donated to charity for use, such as raffle prizes, or shared among the office.

Application of the policy

- The policy applies to any and all business and networking activities relating to the Practice, its Senior Directors and employees, stakeholders and clients.
- The policy applies to communications made or actions taken whilst on or off TFT premises, whether using TFT equipment or not, during working hours or not.

- Discipline and dismissal procedures will be followed in line with the staff handbook and will not discriminate on the basis of an employee's protected characteristics.
- TFT personnel should contact the HR team if they are in any doubt about the application of this policy.

Action will be taken under TFT's disciplinary procedure against any employee who is found to have committed an act of bribery. Serious breaches of this prevention of bribery policy will be treated as potential gross misconduct and could render the employee liable to summary dismissal in the absence of mitigating circumstances. TFT personnel should also bear in mind that they can be held personally liable for any act of unlawful bribery for which they are responsible.

A handwritten signature in black ink, appearing to be 'Christine Keates Lewis', written over a faint, large, light-colored oval shape.

Christine Keates Lewis – HR and Operations Senior Director For and on behalf of Tuffin Ferraby Taylor (TFT) Ltd

1 November 2023