

**Anti-bribery Policy**  
**of**  
**Muckle LLP**

DIT.2642072.6ocument – Anti Bribery Policy  
Reviewed May 2016

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1. **Policy statement**

1.1 It is our policy to conduct all of our business in an honest and ethical manner. We will not tolerate any form of bribery or corruption. We are committed to acting professionally, fairly and with integrity in all our business dealings and relationships and to implementing and enforcing effective systems to counter bribery.

1.2 We will uphold all laws relevant to countering bribery and corruption and are bound by the laws of the UK, including the Bribery Act 2010, in respect of our conduct both at home and abroad.

1.3 The purpose of this policy is to set out our responsibilities and the responsibilities of those working for us in observing and upholding our position on bribery and corruption.

1.4 Bribery and corruption are punishable for individuals by up to ten years in prison and if we are found to have taken part in corruption the firm could face an unlimited fine, be excluded from working alongside public bodies and face damage to its reputation. We therefore take our responsibilities very seriously.

1.5 In this policy, **third party** means any individual or organisation you come into contact with during the course of your work, and includes actual and potential clients, customers, suppliers, distributors, business contacts, agents, advisers, and government and public bodies, including their advisors, representatives and officials, politicians and political parties.

**Group partner** means the head of your group.

2. **Who is covered by the policy?**

This policy applies to partners and to everyone working in the firm (whether permanent, fixed-term or temporary) (collectively referred to as **people or our people** in this policy).

3. **What is bribery?**

A bribe is an inducement or reward offered, promised or given which seeks to elicit improper performance in order to gain any commercial, regulatory or personal advantage.

4. **Gifts and hospitality**

- 4.1 Invitations to moderate events are normally the chance for individuals to get to know each other better, network with others across connected business sectors, display technical ability (for example through seminars) or otherwise demonstrate an individual's or the firm's qualities. Accepting or extending such invitations is not considered improper. This policy does not prohibit the giving or receiving of appropriate and bona fide hospitality to or from third parties.
- 4.2 If you are invited to an event which might include taking a spouse/partner/friend, or which involves the provision of overnight accommodation, expensive or long distance travel, or extravagant hospitality, approval from your group partner must be sought in advance (and the group partner must then seek the approval of the Risk and Compliance Partner prior to approving the request).
- 4.3 Gifts should not be offered to, or accepted from, government officials or representatives, or politicians or political parties, without the prior approval of your group partner (and if you are the group partner you must seek the approval of the Risk and Compliance Partner).
- 4.4 You are generally prohibited from accepting a gift from or giving a gift to a third party on our behalf, except where:
- 4.4.1 Its value does not in your reasonable opinion exceed **£250**; and
  - 4.4.2 it is not made with the intention of influencing a third party to obtain or retain business or a business advantage, or to reward the provision or retention of business or a business advantage, or in explicit or implicit exchange for favours or benefits;
  - 4.4.3 it complies with local law;
  - 4.4.4 it does not include cash or a cash equivalent (such as gift certificates or vouchers);
  - 4.4.5 it is appropriate in the circumstances. For example, in the UK it is customary for small gifts to be given at Christmas time;
  - 4.4.6 taking into account the reason for the gift, it is of an appropriate type and value and given at an appropriate time; and

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- 4.4.7 it is given openly, not secretly.
- 4.5 If you wish to offer or accept a gift which in your reasonable opinion exceeds **£250** in value you must notify and gain the approval of your group partner (and if you are the group partner you must gain the approval of the Risk and Compliance Partner).
- 4.6 We appreciate that the practice of giving business gifts varies between countries and regions and what may be normal and acceptable in one region may not be in another. The test to be applied is whether in all the circumstances the gift or hospitality is reasonable and justifiable. The intention behind the gift should always be considered. If in any doubt you should consult your group partner for clarification (and if you are the group partner you should then consult the Risk and Compliance Partner).
- 4.7 You must gain the permission of your group partner (and if you are the group partner you must gain the permission of the Risk and Compliance Partner) before arranging to host corporate hospitality or other similar events (for example taking someone for lunch) on our behalf, where the cost of the event is more than **£300** per person.
- 4.8 You must gain the permission of your group partner (and if you are the group partner you must gain the permission of the Risk and Compliance Partner) before accepting invitations to events where you reasonably believe the cost of the event may exceed **£250** per person.
- 4.9 Usually, it will be entirely appropriate to exceed the above limits and the requirement to seek approval is primarily designed to ensure we have appropriate records in place so that we can justify our decision to participate, not to deter reasonable practices.
5. **What is not acceptable?**
- 5.1 It is not acceptable for you (or someone on your behalf) to:
- 5.1.1 give, promise to give, or offer, a payment, gift or hospitality with the expectation or hope that a business advantage will be received, or to reward a business advantage already given;
- 5.1.2 give, promise to give, or offer, a payment, gift or hospitality to a government official, agent or representative to "facilitate" or expedite a routine procedure;

- 5.1.3 accept payment from a third party that you know or suspect is offered with the expectation that it will obtain a business advantage for them;
- 5.1.4 accept a gift or hospitality from a third party if you know or suspect that it is offered or provided with an expectation that a business advantage will be provided by you or us in return;
- 5.1.5 treat any of our people who has refused to commit a bribery offence or who has raised concerns under this policy less favourably; or
- 5.1.6 engage in any other activity that might lead to a breach of this policy.

## 6. **Facilitation payments and kickbacks**

- 6.1 We do not make, and will not accept, facilitation payments or "kickbacks" of any kind. Facilitation payments are typically small, unofficial payments made to secure or expedite a routine government action by a government official. They are not commonly paid in the UK.
- 6.2 If you are asked to make a payment on our behalf, you should always be mindful of what the payment is for and whether the amount requested is proportionate to the goods or services provided. You should always ask for a receipt which details the reason for the payment. If you have any suspicions, concerns or queries regarding a payment, you should raise these with your group partner (and if you are the group partner you should refer the matter to the Risk and Compliance Partner).
- 6.3 Kickbacks are typically payments made in return for a business favour or advantage. All of our people must avoid any activity that might lead to, or suggest, that a facilitation payment or kickback will be made or accepted by us.

## 7. **Donations**

- 7.1 We generally do not make contributions to political parties but if we ever did this would never be an attempt to influence any decision or gain a business advantage, and would be always publicly disclosed.
- 7.2 We only make charitable donations that are legal and ethical under local laws and practices.

7.3 No political or charitable donations can be offered or made on our behalf without the prior approval of the senior or managing partner.

## 8. **Your responsibilities**

8.1 You must ensure that you read, understand and comply with this policy.

8.2 The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of all of our people. All of our people are required to avoid any activity that might lead to, or suggest, a breach of this policy.

8.3 You must notify your group partner (and if you are the group partner you must notify the Risk and Compliance Partner) as soon as possible if you believe or suspect that a conflict with this policy has occurred, or may occur in the future. For example, if a client or potential client offers you something to gain a business advantage with us, or indicates to you that a gift or payment is required to secure their business.

8.4 Any of our people who breach this policy will face disciplinary action, which could result in dismissal for gross misconduct.

## 9. **Record-keeping**

9.1 We must keep financial records and have appropriate internal controls in place which will evidence the business reason for making payments to third parties.

9.2 You must ensure all expenses claims relating to hospitality, gifts or expenses incurred to third parties are submitted in accordance with our expenses policy and specifically record the reason for the expenditure.

9.3 Any gift, estimated to be worth over £250, from a third party must be reported to Judith Birkett or Kirsty Orr so that such gifts can be recorded on the firm's register of gifts.

9.4 No spending must be kept "off-book" to facilitate or conceal improper payments.

## 10. **How to raise a concern**

You are encouraged to raise concerns about any issue or suspicion of malpractice at the earliest possible stage. If you are unsure whether a particular act constitutes bribery or corruption, or if you have any other queries, these should be raised with your group partner (and if you are the group

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partner you must notify the Risk and Compliance Partner). The firm has a Whistleblowing policy in place which is available on the intranet and should be read by all of the firm.

**11. What to do if you are a victim of bribery or corruption**

It is important that you tell your group partner (and if you are the group partner you must notify the Risk and Compliance Partner) as soon as possible if you are offered a bribe by a third party, are asked to make one, suspect that this may happen in the future, or believe that you are a victim of another form of unlawful activity.

**12. Protection**

12.1 People who refuse to accept or offer a bribe, or who raise concerns or report another's wrongdoing, are sometimes worried about possible repercussions. We aim to encourage openness and will support anyone who raises genuine concerns in good faith under this policy, even if they turn out to be mistaken.

12.2 We are committed to ensuring no one suffers any detrimental treatment as a result of refusing to take part in bribery or corruption, or because of reporting in good faith their suspicion that an actual or potential bribery or other corruption offence has taken place, or may take place in the future. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern. If you believe that you have suffered any such treatment, you should inform the Risk and Compliance Partner immediately. If the matter is not remedied you should raise a formal grievance.

**13. Who is responsible for the policy?**

13.1 The partners have overall responsibility for ensuring this policy complies with our legal and ethical obligations, and that all those under our control comply with it.

13.2 The Risk and Compliance Partner, currently Judith Birkett, has primary and day-to-day responsibility for implementing this policy and for monitoring its use and effectiveness and dealing with any queries on its interpretation.



14. **Monitoring and review**

- 14.1 The Risk and Compliance Partner will monitor the effectiveness and review the implementation of this policy, regularly considering its suitability, adequacy and effectiveness. Any improvements identified will be made as soon as possible. Internal control systems and procedures will be subject to regular audits to provide assurance that they are effective in countering bribery and corruption.
- 14.2 All of us are responsible for the success of this policy and we should ensure we use it to disclose any suspected danger or wrongdoing.
- 14.3 People are invited to comment on this policy and suggest ways in which it might be improved. Comments, suggestions and queries should be addressed to the Risk and Compliance Partner.

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