

Anti-Bribery and Corruption Policy

1 Introduction

Irwin Mitchell LLP and the businesses in the group (“**Irwin Mitchell**”) are committed to the highest standards of accountability, ethical behaviour, financial integrity and reliability.

We recognise that any involvement in bribery and corruption will damage our image and status, which is vitally important for a business which thrives on its reputation.

Irwin Mitchell therefore aims to limit its exposure to bribery and corruption by:

- Setting out a clear anti-bribery and corruption policy
- Training all colleagues so that they can recognise and avoid situations where there is the possibility of bribery, either by themselves or others
- Encouraging all colleagues to be vigilant and immediately report any suspicion of bribery or corruption to the General Counsel Team (via the **Self-service toolkit**) or for IM Asset Management Ltd staff, the IM Asset Management Compliance Team
- Having clear procedures in connection to the offering and receiving of gifts and hospitality from clients, suppliers and any other third parties
- Operating a zero tolerance HR policy to any colleague connected to a bribery or corruption event
- Rigorously investigating instances of alleged bribery and corruption, assisting the police and all other appropriate authorities in any resulting prosecution
- Taking firm and vigorous action against any individuals involved in bribery and corruption.

2 What is a Bribe?

A bribe is a financial or other advantage, which induces or rewards improper behaviour by another person.

Examples of possible scenarios, which may give rise for you to seek advice from the General Counsel Team (via the **Self-service toolkit**) or for IM Asset Management Ltd staff, the IM Asset Management Compliance Team, are given in the Appendix to this Policy.

3 The Policy

Irwin Mitchell prohibits the offering, giving, solicitation or acceptance of any bribe by any individual colleague, agent or other person or body acting on Irwin Mitchell’s behalf, in order to gain any:

- Commercial, contractual or regulatory advantage for Irwin Mitchell
- Personal advantage, pecuniary or otherwise, for that person or anyone connected with that person.

These prohibitions apply whether the bribe is financial, or some other form of other inducement.

The prohibitions apply to any person or company associated with Irwin Mitchell, which also means anyone acting on behalf of Irwin Mitchell, including service providers, contractors or consultants, irrespective of geographical location.

They apply whether the intended recipient of a bribe (or in relation to the acceptance of bribes, the person offering a bribe) is a public official or body, private person or company.

Irwin Mitchell recognises that the legality of particular inducements varies across the jurisdictions in which it does business and what is lawful in one place may not be in another. This policy applies to unlawful inducements. It is very important to be aware that in some parts of the world payments which may be part of local custom and practice still constitute an offence under the Bribery Act 2010 and can be prosecuted in this country.

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

- The use of any recognised and legitimate 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 giving of a ceremonial gift on a festival or other gifts at traditional gift giving times, e.g. Christmas.

Inevitably, decisions as to what is acceptable may not always be easy. Advice must be sought from

the General Counsel Team (via the [Self-service toolkit](#)) or for IM Asset Management Ltd staff, the IM Asset Management Compliance Team where there is any doubt as to whether a potential act may constitute bribery, and extra care must be taken when dealing with higher risk overseas jurisdictions.

There are also a number of additional policies, which include references to your obligations under the Anti-Bribery and Corruption Policy, you must also familiarise yourself with:

- Expenses Policy
- Procurement Policy
- Whistleblowing Policy
- Financial Authority Policy.

4 Gifts, Hospitality and Charitable Donations procedures

All colleagues must adhere to the following key requirements in respect of gifts and hospitality:

- you **must** never ask for any gift or hospitality
- you **must** never accept a gift of cash or cash equivalent
- you **must** never accept or offer any gift or hospitality which is unduly lavish or extravagant or otherwise inappropriate, or which could be seen as an inducement or reward for any preferential treatment.

All proposed offers of gifts, hospitality and charitable donations, or receipts of gifts and hospitality must be reasonable, proportionate and to the extent it would be appropriate for Irwin Mitchell to reciprocate.

When considering whether it is appropriate to offer a gift, hospitality or charitable donation, or accept a gift or hospitality, please refer to the specific procedures and approval processes for your business area:

- Ascent
- IMAM
- [LLP and other group companies](#).

5 Responsibility

This policy applies to every colleague throughout IM. It is your personal responsibility to ensure that you are familiar with its provisions and that your actions comply with these.

The prevention, detection and reporting of bribery is the responsibility of all colleagues throughout Irwin Mitchell.

If you need any guidance on potential bribery issues or have any concern or suspicion of bribery, contact the General Counsel Team (via the [Self-service toolkit](#)), or for IM Asset Management Ltd staff, the IM Asset Management Compliance Team, in confidence for advice.

6 Investigation of Incidents

Any concern regarding bribery and corruption, either by someone within Irwin Mitchell or an agent acting on our behalf, must be reported to the General Counsel Team (via the [Self-service toolkit](#)) or for IM Asset Management Ltd staff, the IM Asset Management Compliance Team, who will consider the facts and investigate, taking such action as is appropriate to protect the firm.

Any colleague, who, in good faith, seeks advice, raises a concern or reports misconduct is doing the right thing and will be afforded the protections under the firm's Whistleblowing Policy. You can be confident that your report will be taken seriously and investigated properly by the General Counsel Team, or for IM Asset Management Ltd staff, the IM Asset Management Compliance Team.

If a colleague is guilty of an offence under the Bribery Act 2010, he or she will be dealt with in accordance with the firm's disciplinary policy. By definition, a bribery act is gross misconduct.

7 Interpretation, Monitoring and Review of this Policy

This policy will be reviewed at least annually by the General Counsel Team to ensure its application and effectiveness. Irwin Mitchell reserves the right to vary the terms, conditions or procedures set out in this policy.

Compliance with this policy is mandatory.

Signed



Andrew Tucker
Group Chief Executive
December 2021

Appendix: Examples of Anti-Bribery Queries

The following list is not intended to be exhaustive and is for illustrative purposes only.

- You become aware that a third party engages in, or has been accused of engaging in, improper business practices
- You learn that a third party has a reputation for paying bribes, or requiring that bribes are paid to them, or has a reputation for having a “special relationship” with foreign government officials
- A third party insists on receiving a commission or fee payment before committing to sign up to a contract with us, or carrying out a government function or process for us
- A third party requests payment in cash and / or refuses to sign a formal fee agreement, or to provide an invoice or receipt payment notice
- A third party requests that a payment is made to a country or geographical location different from where the third party resides or conducts business
- A third party requests an unexpected additional fee or commission to “facilitate” a service
- A third party demands lavish entertainment or gifts before commencing or continuing contractual negotiations or provision of services
- A third party requests that a payment is made to “overlook” potential legal violations
- A third party requests that you provide employment or some other advantage to a friend or relative
- You receive an invoice from a third party that appears to be non-standard or customised
- A third party insists on the use of side letters or refuses to put terms agreed in writing
- You notice that we have been invoiced for a commission or fee payment that appears large in relation to the service stated to have been provided
- A third party requests or requires the use of an agent, intermediary, consultant, distributor or supplier that is not typically used by or known to us
- You are offered an unusually generous gift or offered lavish hospitality by a third party

Document History:

Version	Date	Changed by	Description/Change Details	Next Review Date
1	April 2014	Elizabeth Davies	Signatory changes	
2	February 2016	Elizabeth Davies	Amends pursuant to Thomas Eggar merger to align group policy	February 2017
3	July 2016	Elizabeth Davies	Amends following feedback from Andrew Tucker and to align with LBG audit actions	July 2017
4	July 2017	Elizabeth Davies	Annual review – minor, non-substantive changes	July 2018
5	July 2018	Elizabeth Davies	Annual review – minor, non-substantive changes Further review scheduled for six months' time	January 2019
6	September 2019	DPU	Rebrand	September 2020
7	September 2020	Avni Finnegan	Annual review – no changes	September 2021
8	December 2021	GCT	Annual review - updated G&H procedures	December 2022
9	March 2022	Avni Finnegan	Minor amends to clause 4	March 2023
10	January 2023	GCT	Annual Review – minor amendments	January 2024

Business Owner	General Counsel Team
Application	Group wide: All IM Group entities