

GARDINER & THEOBALD

ANTI-BRIBERY POLICY & RELATED BUSINESS RULES

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KEY INFORMATION

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CONTENTS

1. DEFINITIONS.....	3
2. INTRODUCTION AND ANTI-BRIBERY POLICY.....	5
3. ROLES, RESPONSIBILITY AND LEADERSHIP.....	9
4. RISK ASSESSMENT	11
5. GENERAL PRINCIPLES.....	13
6. RULES CONCERNING GIFTS, ENTERTAINMENT AND CLIENT TRAVEL	15
7. RULES CONCERNING FACILITATION PAYMENTS	17
8. RULES CONCERNING CHARITABLE DONATIONS AND SPONSORSHIP	18
9. RULES CONCERNING POLITICAL CONTRIBUTIONS.....	20
10. RULES CONCERNING BUSINESS ASSOCIATES.....	21
11. RULES CONCERNING DISCOUNTED OR CONCESSIONARY FEES AND PRO-BONO PUBLICO WORKS	22
12. PROFESSIONAL AND ETHICS STANDARDS.....	25
13. RULES CONCERNING AUDIT AND SANCTIONS.....	26
14. RULES OF DELEGATED AUTHORITY	28
15. RAISING CONCERNS / CONFLICT OF INTEREST	29

1. DEFINITIONS

- **Gardiner & Theobald** (the 'organisation' or 'G&T') means Gardiner & Theobald LLP and its subsidiaries (jointly, forming the 'Group'), including G&T Inc.
- **Members of the Group** means all Partners, Directors and employees of the Group.
- **Business Associate** means all clients, sub-consultants, associated companies, alliance partners, and any other organisation or individual providing services for, or on behalf of, G&T anywhere in the world.
- **Top Management** means the Partners comprising the organisation's Finance Group, meeting weekly in our global headquarters in London.
- **Governing Body** means the Management Board of the Group, meeting monthly in our global headquarters in London.
- **Ethics & Compliance (E&C) Function** includes our Group Legal Partner who is a member of our Governing Body, and our Head of Ethics & Compliance (E&C). This ensures direct and prompt access to top management in the event of any issue or concern raised in relation to the *Anti-bribery Policy & Related Business Rules*. The Group Legal Partner is responsible for:
 - Overseeing implementation of our *Anti-bribery Policy & Related Business Rules*.
 - Overseeing compliance by the organisation's personnel.
 - Providing advice and guidance on the *Anti-bribery Policy & Related Business Rules*, and issues relating to bribery.
 - Confirming that our Anti-bribery Management System (ABMS) complies with *International Standard ISO 37001*.
 - Reporting performance of our ABMS to the Governing Body.
- **Gifts** are unsolicited and unexpected and may take numerous forms including, but not limited to, cash or other financial arrangements, physical items, and access to goods or services, and may be directed at the individual or a member of their direct family or other close network. These may arise either directly from/to a client, or via a third party.
- **Entertainment** is unsolicited and usually unexpected and may take numerous forms including, but not limited to, invitations to lunch or dinner, public or private functions or events, directly related accommodation and travel, and access to individuals or organisations that would not normally be accessible to the individual being entertained. The entertainment may be directed at the individual, or a member of their direct family or other close network. These may arise either directly from/to a client, or via a third party.
- **Facilitation payments** are usually small payments made to secure or speed up routine actions, usually undertaken by public officials, such as issuing permits, providing services or releasing goods held in customs. They are illegal in almost all countries.
- **Senior Manager**, whenever practical, is your immediate line Partner or Director to whom you report. Where this is not possible because of, for example, time zone or geographic constraints, the senior manager is the most senior person locally whom you can access promptly.

- **Political contributions** are a contribution, financial or in kind, to support a political cause.
- **Financial contributions** include donations and loans.
- **In kind contributions** include gifts or loans of property, provision of services, advertising or promotional activities endorsing a political cause, purchase of tickets to fundraising events specifically supporting a political cause, the release of staff to undertake political campaigning (even if this were without pay), and contributions to research organisations or “think-tanks” with close associations to a political cause.
- **Political causes** includes political parties, election committees, party affiliated organisations, party aligned research bodies, pressure or lobby groups, causes that are politically aligned, party officers and candidates.
- **Foreign Public Official (FPO)** is defined as an individual who:
 - Holds a legislative, administrative or judicial position or any kind, whether appointed or elected, of a country or territory outside the United Kingdom (or any sub-division of such country or territory), and/or
 - Exercises a public function for or on behalf of a country or territory outside the United Kingdom (or any such sub-division of such country or territory), or, for any public agency or public company of that country or territory (or sub-division), and/or
 - Is an official or agent of a public international organisation.
- **Conflict of Interest** is any situation where business, financial, family, political or personal interests could interfere with the judgement of persons carrying out their duties for the organisation.
- **Ensure** means that where the words “ensure” or “ensuring” occur in the *International Standard ISO 37001*, the organisation will have used all reasonable endeavours to procure the performance or outcomes required.

2. INTRODUCTION AND ANTI-BRIBERY POLICY

2.1. Purpose

Gardiner & Theobald (G&T) has a zero tolerance of bribery and other forms of corruption, whether conducted directly or indirectly. We conduct our business fairly, honestly, openly and with integrity.

Failure to address the risk of bribery may significantly undermine our business reputation and lead to investigations, unlimited fines and/or other penalties – for G&T and/or individuals associated with our business.

This *Anti-bribery Policy & Related Business Rules* (the '*Anti-bribery Policy*' or '*Policy*') sets out G&T's approach to conducting business fairly, honestly, openly and with integrity – in all circumstances and wherever our business operations are conducted. The *Policy* should be read in conjunction with G&T's associated documents forming part of our Ethics & Compliance (E&C) Programme – including the *Anti-tax Evasion Policy*, *Anti-fraud Policy*, *Conflicts of Interest (COI) Policy*, *Expenses Policy*, *Travel Policy*, and *Whistleblowing Policy*.

2.2. Definition of Bribery

The term 'bribery' is generally defined as the giving or receiving of a financial or other advantage ('anything of value'), as an inducement to influence a person's behaviour during the conduct of their role/office to do something that is unethical, illegal and/or a breach of trust, to secure business or a business advantage. Bribery can occur in many forms and 'anything of value' might include (but is not limited to):

- Bribery via lavish or frequent gifts, hospitality, travel, employment, favours or other form of advantage.
- Bribery to secure or keep a licence, permit, order, contract or other business arrangement.
- Bribery of a public official via a 'facilitation payment to expedite a public service duty'.
- Bribery to secure concealment of unethical behaviour, performance issues, misconduct concerns, financial irregularity, tax evasion, regulatory violations or criminal offences.

2.3. Legislation and Regulations

G&T is subject to international anti-corruption legislation including the *US Foreign Corrupt Practices Act (FCPA)* of 1977 and the *UK Bribery Act 2010 (UKBA)*, which represent the strictest and most onerous anti-corruption laws in the world. These laws apply to G&T's staff and operations globally, regardless of nationality or location, as well as to any third-party individuals and entities working for, or on behalf of, G&T. We are also subject to other applicable anti-corruption legislation in the countries where we operate.

The UKBA incorporates a corporate liability offence of “failure to prevent bribery” committed by persons associated with their business (including employees and third parties providing services for, and on behalf of, the organisation), where the bribery was committed with the intention of benefiting the organisation.

In the U.S., various federal and state laws may also be applicable to bribery offences – including laws related to travel, money laundering, mail/wire fraud, and certification/reporting offences.

2.4. Applicability

This *Anti-bribery Policy* applies to all employees, management, Partners and temporary staff of G&T, worldwide.

In addition, it applies to third party individuals and entities working on behalf of G&T, whether under G&T’s direct control/supervision, working for at a G&T office, or working at a non-G&T office on behalf of a G&T project appointment, worldwide.

In circumstances where third parties are working on our behalf, but not directly under G&T’s control, we will assert reasonable influence to encourage them to conduct business in a manner consistent with the intent of this Policy, including through the implementation of reasonable contractual obligations.

2.5. Statement of Commitment

2.5.1. Zero Tolerance to Bribery and Corruption

G&T does not engage in bribery or other corrupt conduct, and we do not knowingly assist or facilitate any third party associated with our business to participate in bribery.

Whilst we acknowledge that others may conduct their business by different principles, G&T is committed to:

- Conduct business in an ethical and honest manner, and in compliance with applicable laws and regulations in the jurisdictions where we operate.
- Act in accordance with the highest professional standards and compliance with G&T’s internal policies, rules and procedures, in all circumstances.
- Take reasonable and proportionate measures to prevent, detect and mitigate bribery in accordance with international anti-bribery regulatory guidance directives, including those issued in the US and UK.
- Ensure that our staff and associated third parties understand our expectations for ethical and compliant business conduct.
- Avoid the appointment of third parties to act on our behalf if they do not agree to conduct business with equivalent ethics and compliance principles as outlined in this *Anti-bribery Policy*.
- Provide accessible reporting channels through which misconduct concerns (including bribery) can be raised confidentially and anonymously, by staff and third parties.

- Take prompt and appropriate action, in instances where our staff and/or associated third parties do not comply with our expectations for ethical and compliant business conduct.
- Maintain certification to the *International ISO 37001 Anti-bribery Management System (ABMS) Standard*.

It is G&T's expectation that it is never acceptable to:

- Offer, give or promise to give any form of bribe with the intention of gaining a business advantage.
- Solicit, receive or promise to receive any form of bribe with the intention of gaining a business advantage.
- Bribe a public official via a 'facilitation payment to facilitate or expedite a routine public service duty.
- Accept any form of bribe from an associated person of G&T where it is known or suspected that it will improperly involve the expectation of a business advantage or favour-in-return.
- Engage in any activity that might lead to a breach of this *Anti-bribery Policy* and/or other related policies and procedures.
- Retaliate against any G&T person who refuses to commit bribery or breach any G&T policies, or who raises a concern related to this Anti-bribery Policy and/or other related policies.

G&T's staff and associated third parties are obliged to:

- Ensure understanding of, and strict compliance to, this *Anti-bribery Policy* and/or other related policies and procedures.
- Promptly and diligently complete any assigned anti-bribery training.
- Promptly and professionally submit any applicable declarations related to anti-bribery.
- Immediately report, in good faith, any concerns related to suspected, actual or solicited bribery.
- Proactively contribute to the maintenance and enhancement of G&T's anti-bribery measures.
- Take responsibility for completing appropriate risk-based due diligence (DD), in accordance with G&T's rules, prior to the appointment or engagement of any third party to work on G&T's behalf.
- Take responsibility for ensuring that G&T's associated third parties understand, and comply with, this Anti-bribery Policy and/or other related policies.

2.5.2. Anti-bribery Measures

As part of our broader E&C Programme, G&T maintains reasonable and proportionate anti-bribery measures (including a framework of processes, controls and procedures) to prevent and detect bribery, and mitigate the risk.

2.5.3. Awareness and Training

G&T requires employees and other associated persons working on our behalf to be alert to risk of bribery, including 'red flags' which may indicate an exposure to bribery. We provide risk-based awareness training to support our associated persons in understanding and meeting their anti-bribery obligations.

2.5.4. Misconduct Reporting

G&T requires each employee and other associated person working on our behalf to promptly report misconduct concerns (including those related to suspected or actual bribery), in accordance with our *Anti-bribery Policy* and *Whistleblowing Policy*. We proactively encourage a culture of openness where staff feel empowered to openly 'speak up', by promptly raising genuine misconduct concerns through accessible and confidential reporting channels, anonymously if they wish.

Reported concerns are promptly, independently, confidentially and thoroughly investigated, in accordance with our *Investigation Procedure*.

G&T has a zero tolerance to any form of retaliation against anyone who 'speaks up' about conduct which they genuinely believe is unethical, illegal and/or not in accordance with our policies and procedures. Even if the reported concern is not substantiated, G&T will not tolerate any adverse consequences for anyone who raises a concern, unless they have knowingly made a false or malicious report.

2.5.5. Consequences for Non-compliance

G&T takes potential breaches of legal and regulatory obligations, and internal policies and procedures, seriously.

The consequences for non-compliance with our *Anti-bribery Policy* and/or associated documents will result in disciplinary action in line with G&T's *Disciplinary Rules and Procedures*. The disciplinary action will be commensurate with the severity of the non-compliance, up to and including termination of employment (for staff) or termination of contractual arrangement (in the case of third parties).

3. ROLES, RESPONSIBILITY AND LEADERSHIP

Top Management shall have overall responsibility for the implementation of, and compliance with, our *Anti-bribery Policy*.

Top Management shall ensure that the responsibilities and authorities for relevant roles are assigned and communicated within and throughout every level of the organisation.

Managers at every level shall be responsible for requiring that the requirements of this *Anti-bribery Policy* are applied, and complied with, in their department or function.

The Governing Body, Top Management and all other personnel shall be responsible for understanding, complying with, and applying our *Anti-bribery Policy*, as they relate to their role in the organisation.

3.1. Responsibilities of the Governing Body

- Approving the organisation's *Anti-bribery Policy*.
- Ensuring that the organisation's strategy and *Anti-bribery Policy* are aligned.
- At planned intervals, receiving and reviewing information about the content and operation of the organisation's ABMS.
- Requiring that adequate and appropriate resources needed for effective operation of the ABMS are allocated and assigned.
- Exercising reasonable oversight over the implementation of the organisation's ABMS by Top Management and its effectiveness.

3.2. Responsibilities of Top Management

Top Management shall demonstrate leadership and commitment with respect to the ABMS by:

- Ensuring that the ABMS, including policy and objectives, is established, implemented, maintained and reviewed to adequately address the organisation's bribery risks.
- Ensuring the integration of the ABMS requirements into the organisation's processes.
- Deploying adequate and appropriate resources for the effective operation of the ABMS.
- Communicating internally and externally regarding the *Anti-bribery Policy*.
- Communicating internally the importance of effective anti-bribery management and of conforming to the ABMS requirements.
- Ensuring that the ABMS is appropriately designed to achieve its objectives.
- Directing and supporting personnel to contribute to the effectiveness of the ABMS.
- Promoting an appropriate anti-bribery culture within the organisation.
- Promoting continual improvement supporting other relevant management roles to demonstrate their leadership in preventing and detecting bribery as it applies to their areas of responsibility.

- Encouraging the use of reporting procedures for suspected and actual bribery.
- Ensuring that no personnel will suffer retaliation, discrimination or disciplinary action for reports made in good faith, or on the basis of a reasonable belief of violation or suspected violation of the organisation's *Anti-bribery Policy*, or for refusing to engage in bribery, even if such refusal can result in the organisation losing business (except where the individual participated in the violation).
- At planned intervals, reporting to the Governing Body on the content and operation of the ABMS and of allegations of serious or systematic bribery.

3.3. Responsibilities of the Group Legal Partner

The Group Legal Partner is responsible for:

- Overseeing implementation of the *Anti-bribery Policy*.
- Overseeing compliance by the organisation's personnel.
- Providing advice and guidance on the *Anti-bribery Policy* and issues relating to bribery.
- Ensuring that the *Anti-bribery Policy* and the organisation's Business Management System (BMS) conform to the requirements of *International Standard ISO 37001*.
- Reporting on anti-bribery to the Governing Body.

3.4. Objectives

The Governing Body has taken into account the internal and external issues, interested parties and risks when defining the objectives for our ABMS.

The Group Legal Partner is responsible for determining for each objective what will be done, what resources will be required, who will be responsible, when the objective will be achieved, how the results will be evaluated and reported and is also responsible for imposing sanctions or penalties related to the objectives.

The objectives are monitored and reviewed as part of our BMS management review meetings:

- Anti-bribery training to be completed for all new starters within 60 days of start date, and refresher training to be completed for all staff every three years.
- Anti-bribery register of interest data to be reviewed and analysed on an annual basis.
- Anti-bribery risk assessments to be carried out on projects identified as having higher risk factors at the new job notice stage.
- Internal audits of ABMS to be carried out annually.
- Maintain external certification to *International Standard ISO 37001*.

4. RISK ASSESSMENT

We have undertaken a Business and Service Risk Assessment to identify possible risks to the organisation. This risk assessment is reviewed annually as part of our BMS review meetings. We have identified areas of our business that may be at risk from bribery.

4.1. The services we provide

- Preparation of Estimates.
- Interim Valuations.
- Final Accounts.
- Procurement of work and or services.
- Secondment of staff into other organisations.
- Development Monitoring.
- Bidding/Marketing Activities.

4.2. Supplies to the Group of goods and services

- Facilities Management.
- Human Resources.
- Information Technology.
- Equipment.
- Sub-Consultants.

4.3. Hospitality, Entertainment and Gifts

- Giving or receiving hospitality, entertainment or gifts of an unacceptably high value.
- Un-hosted hospitality.
- Frequent gifts of small value.

4.4. Geography

- Custom and practice in countries not subject to UK Law, unless custom and practice is permitted by written law in that country.
- Provision of services in countries where there is a high risk of bribery. See maps at: www.cpi.transparency.org
- Involvement of FPOs.

4.5. Malicious Allegation of Bribery

- Malicious allegation of bribery against the Group, Members of the Group or our Business Partners.
- As a result of this risk assessment, we have procedures in place to address the risks to our business caused by bribery. These procedures can be found in this document and, where applicable, in our BMS.

4.6. Project-specific Risks

- Project-specific Risks are identified and recorded through the new job notice database.

4.7. Risk Categorisation

- As we are an organisation providing consulting services to the construction and built environment sector, we have prioritised all of our risks as HIGH. We regard our existing controls as suitable and effective to mitigate these risks, and subject these processes to regular external audits.

5. GENERAL PRINCIPLES

5.1. Bribery Act 2010 (UKBA)

The *UKBA* contains two general offences covering the offering, promising or giving of a bribe (ACTIVE BRIBERY) and the requesting, agreeing to receive or accepting of a bribe (PASSIVE BRIBERY). It also sets out two further offences which specifically address commercial bribery. These are:

- Bribery of a FPO in order to obtain or retain business or an advantage in the conduct of business,
- AND
- Corporate liability for failing to prevent bribery on behalf of a commercial organisation.

5.2. Jurisdiction

The *UKBA* also provides that the UK Courts will have jurisdiction over offences committed in the UK, but also over offences committed outside the UK where the person committing them has a close connection with the UK by virtue of being a British National, or ordinarily resident in the UK, or a person performing services for or on behalf of a body incorporated in the UK. It does not matter whether the offences take place in the UK or elsewhere. The UK courts have jurisdiction.

There is NO corporate liability for receiving a bribe (PASSIVE BRIBERY) by a person performing services on behalf of a body incorporated in the UK. This offence is specifically related to such persons offering or giving a bribe (ACTIVE BRIBERY).

5.3. Hospitality

Bona fide hospitality and promotional or other business expenditure which seeks to improve the image of a commercial organisation, better present its services, or establish cordial relationships is recognised as AN ESTABLISHED AND IMPORTANT PART OF DOING BUSINESS.

The *UKBA* does not prohibit “reasonable and proportionate” hospitality or other similar business expenditure intended for these purposes.

In order to amount to a bribe there must be an INTENTION to give, offer or promise a financial, or other advantage [in order to influence someone to do something that is illegal, dishonest or in breach of trust, so as to secure business or a business advantage].

The basic tests which will govern the rules in our anti-bribery programme are:

- Is our expenditure on hospitality and the like reasonable and proportionate?
- Is there NO INTENTION to give, offer or promise anything in order to influence anyone to do something illegal, dishonest or in breach of trust so as to secure business or a business advantage?

5.4. Reasonable and Proportionate

In order to provide guidance as to what we will regard as reasonable and proportionate, the Governing Body has agreed a test to be applied to the value of anything given or received by anyone providing services for or on behalf of the Group anywhere in the world.

“It is reasonable and proportionate to be able to entertain a client to say lunch or dinner, and the cost of such a lunch or dinner should be regarded as a test of the value of anything given or received by us”.

In the UK, this value has been agreed at a level of £100 spent on or received from an individual. Where we are entertaining more than one person, giving corporate hospitality or making any other business-related expenditure on marketing or other such events, the Governing Body has agreed a limit, in the UK, of £250 (being 2.5 times the cost of lunch or dinner for an individual).

Expenditure above these limits may still be reasonable and proportionate, but will require prior approval in accordance with the Rules for Delegated Authority (section 14 of this document).

It is recognised that the equivalent values in countries outside the UK may not be a straight currency conversion. The levels in each country outside the UK will be set, and published, by applying the test described, by senior managers in each region.

When travelling to and conducting business in countries other than our usual place of work, members of the Group and our business partners will follow the limits set for the country they are visiting.

5.5. Bribery Act Local Country Entertainment, Gifts and Hospitality Limits

COUNTRY/OFFICE	LIMITS	
	PERSONAL	CORPORATE (x 2.5 personal)
UK G&T LLP	£100	£250
USA G&T Inc.	\$125	\$315

When travelling to and conducting business in countries other than our usual place of work, members of the organisation and our business associates will follow the limits set for the country they are visiting.

When travelling to and conducting business in countries not listed above, the baseline figure will be that for our usual place of work.

6. RULES CONCERNING GIFTS, ENTERTAINMENT AND CLIENT TRAVEL

6.1. Gift and Entertainment Rules

These rules recognise that gifts and entertainment could sometimes disguise bribes or be misinterpreted as bribes.

The rules also define what we consider to be reasonable and proportionate and what we do not. The rules govern gifts and entertainment which we give or receive anywhere in the world where we are providing services.

It is very important when considering the giving or receiving of any gift or entertainment to have regard to any current or close professional activity with the individual or companies concerned (open tender negotiation, for example).

6.2. Gifts

- We will not accept gifts of cash, gift vouchers or gift cards.
- We may accept gifts of small items of limited value.
- We will not accept gifts of valuable items.
- We will not accept gifts that are offered frequently (whatever the value).
- Any gift we give or receive must be legal under local law and be of lesser value than that set out in General Principles of what we regard as reasonable and proportionate.
- Any gift given or received which exceeds this value requires approval in accordance with the Rules for Delegated Authority document in section 14 of this document.
- If there is any doubt about whether a gift is reasonable and proportionate refer the matter to your immediate line Partner/Director for guidance.
- We will maintain a register of ALL gifts, given and received by members of the organisation, which will be available for review at any time by the Governing Body.
- We will reserve the right to access and review any register of gifts maintained by our business associates.

6.3. Entertainment

- We may give and accept reasonable, hosted entertainment which is in the legitimate interest of our business.
- We will not give or receive lavish or frequent entertainment or entertainment which is not hosted.
- Any entertainment of individuals must be appropriate and should not exceed the value set out in the General Principles of what we regard as reasonable and proportional in section 5 of this document.

- Corporate Entertainment and events should be appropriate and should not exceed the value set out in the General Principles of what we regard as reasonable and proportionate in section 4 of this document.
- Any entertainment given or received which exceeds these values requires approval in accordance with the Rules for Delegated Authority forming part of this document.
- If there is any doubt about whether entertainment is reasonable and proportionate refer the matter to your immediate line Partner/Director for guidance.
- We will maintain a register of ALL entertainment given or received by members of the organisation which will be available for review at any time by the Governing Body.
- We will reserve the right to access and review any register of gifts maintained by our business associates.

6.4. Expenses

Anyone giving a gift or hosting any entertainment will be required to sign a statement either as part of the approval or the business case or when claiming expenses as follows:

“In giving or receiving the Gift/Hospitality/Charitable Donation or Sponsorship can you confirm (YES/NO) that in your judgement (a) it is/was reasonable and proportionate and (b) it is not/was not intended to influence anyone to do something illegal, dishonest or in breach of trust, so as to secure business or a business advantage?”

6.5. Client Travel

We are sometimes requested to book travel for our clients in relation to projects. ALL travel for clients should be in accordance with our separate *Travel Policy* AND WILL ALWAYS REQUIRE DELEGATED AUTHORITY in accordance with our *Anti-bribery Policy*.

7. RULES CONCERNING FACILITATION PAYMENTS

If you have any doubts about a payment and suspect that it might be a facilitation payment, only make the payment if the official can provide a receipt or written confirmation of its legality.

If a demand for payment is accompanied by threats such as you fear loss of life, limb or liberty, ALWAYS put safety first and make the payment. Report the circumstances and amount involved to a senior manager, who should provide details of the incident to the relevant authorities and/or British Embassy in the country concerned.

Any Members of the Group or any business associate will NOT be able to claim reimbursement of any facilitation payment made UNLESS:

- They have a receipt of written confirmation of its legality, or the payment has been made in face of immediate threat of physical harm or loss of liberty AND has been reported to a senior manager.
- It is the specific obligation of any person who has made a facilitation payment to ensure the details of any payment are provided to a senior manager.
- It is the specific obligation of that senior manager to ensure the details of this payment are recorded and passed to Top Management.
- Failure to do so by either of these parties will be considered an automatic breach of this *Anti-bribery Policy*.
- A record of any facilitation payment will be kept and available for review by the Governing Body at any time.

We reserve the right to investigate a facilitation payment made by any member of the organisation or business associate. We also reserve the right to implement any sanction we consider appropriate if, following investigation, we consider this *Anti-bribery Policy* to have been breached. These sanctions could include, but are not limited to, termination of contracts of either employment and/or third parties. In these circumstances all other relevant G&T People & Development (P&D) policies & procedures would also apply.

8. RULES CONCERNING CHARITABLE DONATIONS AND SPONSORSHIP

We recognise that charitable donations and sponsorships could sometimes disguise bribes or be misinterpreted as bribes.

- Charitable donations are usually given without tangible business return.
- Sponsorships are usually given for reasons of business promotion.

These rules define what we consider to be genuine and acceptable and what we do not.

8.1. Charitable Donation Rules

G&T may give donations to, or receive donations from, charities:

- In response to a request from an individual, we would not give or receive a donation in excess of the value set out in the General Principles of what we regard as reasonable and proportionate in section 5 of this document.
- In response to a request from an organisation, company or other organization, we would not give or receive a donation in excess of the value set out in the General Principles of what we regard reasonable and proportionate in section 5 of this document.
- Where receipts or donations exceed these limits, agreement approval in accordance with the Rules for Delegated Authority forming part of this document is required. This will not be given unless:
 - We have checked that the charitable contribution does not give rise to any potential conflict of interest.
 - We have checked that the charitable organisation is a valid body.
 - We have checked whether the charitable organisation has any associated FPO and whether the involvement of any such FPO could create any potential conflict of interest.
 - We have checked that the charitable receipt or donation could not influence a current bidding situation or be interpreted as a reward for the award of a contract.

We will record contributions for, and donations to, charities.

We will only make payments to or receive payments for valid charitable bodies.

We will never receive or make payments to individuals.

We reserve the right to check the records of charitable donations made or received by any business associate working directly for us, or on our behalf.

Any member of the organisation or business associate can make charitable donations in a personal capacity. G&T has no control over such contributions which are entirely at the discretion of the individual.

8.2. Sponsorship Rules

We may agree to give sponsorship:

- In response to a request from an individual, we would not give sponsorship in excess of the value set out in the General Principles of what we regard as reasonable and proportionate in section 5 of this document.
- In response to a request from an organisation, a company or other organization, we would not give or receive a sponsorship in excess of the value set out in the General Principles of what we regard as reasonable and proportionate in section 5 of this document.
- Where sponsorship exceeds these limits, agreement approval in accordance with the Rules for Delegated Authority forming part of this document is required. This will not be given unless:
 - We have checked that the sponsorship does not give rise to any potential conflict of interest.
 - We have checked that the organisation receiving is a valid body.
 - We have checked whether the sponsored organisation has any associated FPO and whether the involvement of any such FPO could create any potential conflict of interest.
 - We have checked that the sponsorship could not influence a current bidding situation or be interpreted as a reward for the award of a contract.

We will record all sponsorships.

We will only make payment to or receive payments for valid bodies. We will never make payments to individuals.

We reserve the right to check the records of sponsorship where we have documented in writing the monies we are providing and what we expect in return by way of marketing of our business.

9. RULES CONCERNING POLITICAL CONTRIBUTIONS

G&T does not make political contributions of any sort.

We will maintain a register of all requests for political contributions (including if solicited by a FPO) made to any member of the organisation which will be available for review by the Governing Body at any time.

We reserve the right to access and review the register of political contributions maintained by any business associate.

Any member of the organisation or any business associate can make political contributions in a personal capacity. G&T has no control over such contributions which are entirely at the discretion of the individual.

10. RULES CONCERNING BUSINESS ASSOCIATES

The term Business associate covers all entities over which G&T has effective control and those where we have significant relationships. It covers clients, sub-consultants, our associated companies/alliance partners and sub-consultants, and any other organisation or individual providing services for us or on our behalf.

Before entering into a relationship with a potential business associate, we will carry out appropriate DD having regard to business and reputational risk to the organisation. This might include:

- Providing a valid business case for the appointment.
- Carrying out DD when selecting our business partners.
- Checking the organisation structure and ownership.
- Looking at its financial position.
- Asking about its reputation.
- Speaking to other business partners and/or take up references.
- Checking that it has an anti-bribery policy and rules, or confirming that the organisation can and will comply with our *Anti-bribery Policy* and rules.
- Keeping records of this review process.
- Obtaining approval of the Governing Body in accordance with the Rules for Delegated Authority for the appointment.

We will also review the relationship with our business associates from time to time.

We will reserve the right to apply sanctions against business associates failing to adhere to our *Anti-bribery Policy* and rules when acting for us on our behalf.

Our processes for review and approval of our business associates are defined in our *Business Management Procedure GTP106 Supplier Relationships*.

11. RULES CONCERNING DISCOUNTED OR CONCESSIONARY FEES AND PRO-BONO PUBLICO WORKS

11.1. Discounted and concessionary Fees (including work for “free” and fee reductions)

11.1.1. Speculative Work

Speculative work is where we agree to provide professional services with a prospect, but no guarantee, of a professional instruction arising directly thereafter. For example, this could be preparatory work to assist on a bid, or advice on planning to secure permission, with the legitimate expectation that we will receive a formal paid instruction should that bid/planning activity be successful, but not otherwise.

This work does require an exchange of correspondence with the client to clearly record the fee basis, and completion of a New Job Notice (and issue of standard Terms & Conditions/formal appointment as appropriate), so the client and associated details can be properly logged, but it does not require registration of an ROI. Speculative work is part of the cut-and-thrust of our normal commercial business, provided it is properly documented. This is not a fee discount, concession or favour. It is a commercial decision based upon a legitimate expectation of an instruction at usual rates, should the proposal for which the speculative works is being supplied prove successful.

If, at a later date, there is a decision made to amend, reduce or vary our rates in relation to that successful speculative work, then that later decision requires a further review and may, or may not, trigger registration of an ROI.

11.1.2. Reduced, Discounted and Concessionary Fees

We do agree to amend, reduce or vary our rates in the cut-and-thrust of initial fee negotiations with clients, as part of our normal commercial business. This does not require registration of an ROI.

However, on occasion, we do agree discounted fees or rates, or some other form of billing concession, as part of a wider arrangement which would trigger completion of an ROI.

For example, a decision is made that fees or bills will be reduced from levels originally agreed (or bills written off), perhaps as a concession where a project has not been as anticipated, or to secure final settlement of debts owing to us. Any request or decision to reduce agreed fees, write off invoices issued or to charge lower fees than normal should always be reviewed by your Senior Manager who may decide to refer to Top Management.

The reasons for the wider arrangement are easily forgotten, or indeed difficult to prove or justify should query be made subsequently. This lack of considered discussion and record could be problematic if any allegations are made at a later date, in relation to a client or a project in which we are involved. Records should always be kept.

All these examples could give rise to an adverse inference. Accordingly, it is important that any discounted or concessionary arrangements, including work for free, fee reductions or rebated bills, are fully and properly documented. All of these arrangements are in effect giving a gift of the concession, discount or rebate and should be recorded. This process needs to show that a considered decision has been made at an appropriate level, the reasons why the work has been accepted on such terms, and then culminate in completion of an ROI.

A simple test that we can apply is “if you can do this for me, then I will do this for you...”. If the answer is “Yes”, then an ROI is likely.

ANY DISCOUNTED OR CONCESSIONARY FEES will require approval in accordance with the Rules for Delegated Authority and an ROI must be filed. Delegated authority will not given, unless the criteria below are satisfied (Delegated Authority criteria in section 14 of this document).

11.1.3. Favours

For the most part, the giving or receiving of a favour will be an expression of goodwill. However, favours incur obligations which in turn could put people into situations which would not be in their best interest or that of our business.

We will think about reputational and business risk before acting on or requesting a favour. Examples of request for favours which we would not accept would include:

- The use of our address for delivery of an item.
- Letters to allow foreign nationals to obtain visas (unless in the course of our employment of that person).
- Agreeing to payment in a country other than where we do business or where the work or service took place.

If you are being asked to give a favour, then you should always discuss with your Senior Manager and register an ROI.

11.1.4. Pro-Bono Publico (Pro Bono)

Pro-Bono work is literally work done for the public good and it generally describes professional work undertaken voluntarily and without payment as a public service.

The value of any pro-bono work is likely to exceed the values set out in the General Principles of what we regard as reasonable and proportionate. As a result, ALL PRO-BONO WORK will require approval in accordance with the Rules for Delegated Authority forming part of this document.

It is essential that all work undertaken (whether pro-bono or not) still falls within our scope of professional services/insured activities, as otherwise it will not be covered by our professional indemnity insurances, even if dealt with on G&T-headed notepaper or email. You may find our insurers will not respond to a claim, and you may find yourself personally liable for any such work undertaken.

In relation to all pro-bono work, our standard terms and conditions should be issued and a job number raised.

11.1.5. Delegated Authority Criteria

Any such approval (refer to section 14 of this document) will not be given unless:

- We have checked that the provision of services will not give rise to any potential conflict of interest.
- We have checked that the organisation receiving services has an associated FPO and whether the involvement of the FPO could create any potential conflict of interest.
- The provision of services could not be interpreted as a reward for the award of a contract or influence a current bid situation.
- The work is within our scope of professional services/insured activities.

12. PROFESSIONAL AND ETHICS STANDARDS

As an organisation regulated by the RICS, we are required to follow a set of Global Professional and Ethical Standards. More information can be found at: www.rics.org/uk/the-profession/professional-and-ethical-standards

Behaving ethically goes to the heart of what it means to be a professional. It is what distinguishes professionals from others in the marketplace. Having a clear set of professional and ethical standards to guide behaviour gives all those we deal with confidence in the way we do things. The RICS has created a streamlined set of professional and ethical standards:

- **Act with integrity:** This means being honest and straightforward in all that you do.
- **Always provide a high standard of service:** This means always ensuring that your client, or others to whom you have a professional responsibility, receive the best possible advice, support or performance of the terms of engagement you have agreed.
- **Act in a way that promotes trust in the profession:** This means acting in a manner, both in your professional life and private life, to promote you, your organization, or organisation you work for and the profession in a professional and positive way.
- **Treat others with respect:** This means treating people with courtesy, politeness and consideration, no matter what their race, religion, size, age, country of origin, gender, sexual orientation or disability. It also means being aware of cultural sensitivities and business practices.
- **Take responsibility:** This means being accountable for all your actions - don't blame others if things go wrong, and if you suspect something isn't right be prepared to do something.

Members of the RICS, and organisations regulated by the RICS, are expected to behave in the following way:

- **Bye-law 5.2.1:** "Every member shall conduct himself in a manner befitting membership of the RICS".
- **Rule 3 of the Rules of Conduct for Members:** "Members shall at all times act with integrity and avoid conflicts of interest, and avoid any actions or situations that are inconsistent with their professional obligations".
- **Rule 3 of the Rules of Conduct for Organisations:** "An Organisation shall at all times act with integrity and avoid conflicts of interest, and avoid any actions or situations that are inconsistent with its professional obligations".

13. RULES CONCERNING AUDIT AND SANCTIONS

13.1. Audit and Sanction Rules

We will carry out internal audits of our ABMS at regular planned intervals, taking into account the risk and importance of the processes and areas to be audited, and the results of previous audits.

All audits will be carried out in accordance with our *Business Management Procedure GTP105 Performance Evaluation and Improvement*, and the results will be reported to the Group Legal Partner, Head of Ethics & Compliance, and our Governing Body.

- Audit is the process of analysing and evaluating the documentation and actions of relevant personnel (either member of the organisation or business partner) to ascertain the extent to which a breach (if any) of G&T's *Anti-bribery Policy* has occurred.
- Sanctions are the actions that G&T may choose to implement if it is determined there is a breach of the *Anti-bribery Policy* has occurred.
- G&T's *Anti-Bribery Policy* is within the scope of these rules.
- Application of these rules will be in conjunction with all other current and relevant G&T People & Development (P&D) policies & procedures as these may apply to members of the organisation.

Application of these rules will be in conjunction with all other current and relevant G&T policies & procedures as these may apply to our business partners.

13.2. Sanctions

Failure to implement any or all aspects of the *Anti-bribery Policy* will be considered an automatic breach of this *Anti-bribery Policy*.

A *Register of Interests (ROI)* will be kept by members of the organisation and our business associates. The G&T *ROI* will be available for review by the Governing Body at any time, and the same Governing Body reserves the right to require access to the *ROI* maintained by a business associate.

G&T reserves the right to investigate any action by members of the organisation and our business associates. G&T also reserves the right to implement any sanction considered appropriate if, following investigation, G&T considers the *Anti-bribery Policy* (or its associated rules and procedures) to have been breached.

These sanctions could include, but are not limited to, termination of contracts of employment and/or the members agreement of any G&T Member, and/or contracts with business associates.

G&T reserves the right to keep confidential the outcome of any audits undertaken under the auspices of its *Anti-bribery Policy*, including any sanctions that may have been applied. This confidentiality will be maintained unless authorised by the Governing Body, or if directed by any authority with properly constituted legal jurisdiction.

13.3. Improvement of the *Anti-Bribery Policy*

All proposed changes and/or improvements to our *Anti-bribery Policy* shall, prior to their introduction, be assessed by the Group Legal Partner and Head of Ethics & Compliance and, if appropriate, by the Governing Body, to ensure that they do not reduce the effectiveness of the anti-bribery rules.

Changes and improvements will be managed in accordance with our *Business Management System Procedure GTP105 Performance Evaluation and Improvement*.

13.4. Compliance Declaration

All of our employees have an Anti-Bribery Compliance Declaration as part of their contract of employment when they join the organisation. This is reinforced through our anti-bribery online training package and through signing a further declaration on all expense claims.

14. RULES OF DELEGATED AUTHORITY

The Governing Body has approved Delegated Authority in connection with the Group's Anti-bribery Management System (ABMS) to the persons named below.

Any delegated authority exercised by these individuals must be:

- Confirmed by email, and
- Copied to Adam Glover and Steven Bennett.

Named Individuals

UK Business Units

Cost & Commercial	Paul O'Keefe	
Infrastructure Management Services	Paul O'Keefe	
Procurement & Supply Chain	Paul O'Keefe	
SC2	Steven Bennett	
SC3	Kevin Arnold	
Bristol QS	Kevin Arnold	
Leeds QS	Matt Mills	
Manchester QS	Matt Mills	
Newcastle QS	Matt Mills	David Herford
Glasgow QS	Garrie Renucci	
Edinburgh QS	Garrie Renucci	
GTMS London	James Angus	Matt Holman
GTMS Bristol	Richard Johns	
GTMS Glasgow	James Angus	
GTMS Manchester	James Angus	
GTPS	James Angus	
GTCM	James Angus	
Development Monitoring	Steven Bennett	
Tax	Steven Bennett	
GTFM	Kevin Arnold	
Whitfield Street	Adam Glover	

Overseas Offices

G&T Inc	Jonathan Andrew	Chris Bentley
G&T Ireland	Mark Gledhill	

15. RAISING CONCERNS / CONFLICT OF INTEREST

15.1. Raising Concerns

Our procedure for raising concerns is as follows:

- Personnel have an ethical and legal duty to report attempted, suspected or actual bribery, or any breach of or weakness in our *Anti-bribery Policy* to an appropriate person within the organisation via the *ROI Form*.
- Concerns will be investigated by the Head of Ethics & Compliance, and will be acted upon where appropriate, and feedback will be given where appropriate.
- Where requested by personnel, we will ensure that the organisation, as far as possible, keeps the identity of personnel who make a report confidential (unless the organisation is required by law or by our professional advisors to disclose this information).
- Personnel may report anonymously (if, and to the extent that, applicable laws allow this).
- Personnel will be protected from retaliation, after raising in good faith a concern about actual or suspected bribery or the implementation of our *Anti-bribery Policy* and related business rules.
- It is a disciplinary offence to retaliate against someone who in good faith raises a concern about actual or suspected bribery, or the implementation of the *Anti-bribery Policy*.
- Personnel are encouraged to contact the Head of Ethics & Compliance for advice on what to do if faced with a concern or situation which could involve bribery, and for advice on how and when they can report to appropriate external authorities.
- This *Anti-bribery Policy* will be available to all personnel via GT Knowledge.
- We will regularly promote and encourage the use of personnel of the reporting procedures, via refresher training.
- Concerns can also be raised anonymously, via the *ROI System*.

15.2. Conflict of Interest

Our *Conflicts of Interest (COI) Policy* is available on the organisation's intranet. Personnel are required to comply with this *COI Policy*, and to notify any actual or perceived Conflict of Interest in accordance with this policy and/or via the Register of Interests system on a confidential basis.



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This Policy has been endorsed by G&T's Managing Partner and the Management Board.