

Corporate Offences Policy – United Kingdom

Protiviti reserves the right to cancel or to suspend this policy or its application at any time and whether in whole or in part. This policy does not create enforceable rights in favour of Protiviti staff or third parties nor can Protiviti staff or third parties claim compensation in case of infringement. This policy shall not form part of or otherwise be incorporated into a staff member's or third party's contract or otherwise have contractual effect. In the event of a conflict with the law, the law prevails.

Policy Statement

1. Protiviti Limited (“**Protiviti/we/us/our**”) operates a strict no tolerance policy towards the following:
 - bribery in all its forms whether directly, indirectly or through third parties;
 - modern slavery; and
 - facilitation of tax evasion.
2. Protiviti is committed to acting ethically and with integrity in all its business dealings and relationships, and implementing and enforcing effective systems and controls to ensure bribery, modern slavery and the facilitation of tax evasion are not taking place within its operations.

Who is covered by the Policy?

3. This policy applies to all persons working for Protiviti or on its behalf in any capacity, including employees at all levels, directors and officers (“**Staff**”).
4. The policy also applies to our business relationships with our clients, suppliers, service providers and other third parties, including agency workers, seconded workers, volunteers, interns, agents, contractors, and external consultants (“**Third Parties**”).

Purpose of the Policy

5. The purpose of this policy is to set out our responsibilities as well as the responsibilities of our Staff and Third Parties, in observing and upholding our position on bribery, modern slavery and tax evasion.

Policy

6. **Bribery**

6.1 Bribery is a criminal offence in the UK and penalties can be severe. The UK Bribery Act 2010 makes bribery and corruption illegal and holds companies carrying on business in the UK liable for failing to implement adequate procedures to prevent such acts by those working for it or on its behalf. In relation to all current (and prospective) Staff and Third Parties, Protiviti prohibits:

- the offering, giving, solicitation or acceptance of any bribe, whether cash or other inducement, promised or provided in order to gain or retain any commercial, contractual, regulatory or personal advantage;
- the offering, making, giving or receiving of any payment, gift or hospitality with the expectation or hope that a business advantage will be received, or to reward a business advantage or commercial benefit already given; and
- the making of any payments to public officials for securing or accelerating routine processes and procedures (facilitation payments) and payments made in return for a business favour or advantage (kickbacks).

6.2 Hospitality and Gifts - Except in relation to cash payments which are prohibited in all circumstances, this policy does not prohibit normal and appropriate gifts and hospitality, reasonable in terms of value and frequency (given and received) to or from Staff and/or Third Parties; however, Staff **MUST NOT** offer or receive any gift or hospitality in exchange for a commercial benefit.

6.3 Corporate Hospitality and Gifts Register - Staff must notify the Legal Department immediately of any hospitality and/or gifts accepted, offered or refused by them, or of which Staff become aware, by sending an email to uklegaldepartment@RobertHalf.net with details of the hospitality and/or gifts which:

- involves cash of any amount; or
- has been offered in exchange for a commercial benefit, regardless of the value and whether or not accepted or refused by Staff; or
- has a value in excess of £250

for entry in the register. If Staff are in any doubt as to whether a form of hospitality or gift is appropriate, please contact a member of the Legal Department for advice.

7 **Modern Slavery**

- 7.1 Modern slavery is a crime and a violation of fundamental human rights.
- 7.2 Protiviti recognises modern slavery takes various forms, such as slavery, servitude, forced and compulsory labour and human trafficking, all of which have in common the deprivation of a person's liberty by another in order to exploit them for personal or commercial gain.
- 7.3 Protiviti is committed to ensuring there is transparency in its business and in its approach to tackling modern slavery throughout its supply chains, consistent with its disclosure obligations under the UK Modern Slavery Act 2015. Protiviti expects the same high standards from all its Third Parties. As part of Protiviti's contracting processes, it expects that its Third Parties will hold their own suppliers to the same standards set out in this policy.
- 7.4 **Procurement** - All managers who are responsible for procurement of goods and / or services must ensure that this policy and Protiviti's zero-tolerance approach to modern slavery is communicated to all Third Parties during the procurement process and / or at the outset of each business relationship.
- 7.5 Managers are responsible for ensuring that all relevant existing Third Party contracts include obligations to comply with the UK Modern Slavery Act and any new Third Party contracts contain applicable prohibitions against the use of forced, compulsory or trafficked labour, or anyone held in slavery or servitude, whether adults or children. Managers may utilise the Contract Clauses in the **Schedule** for inclusion in all new contracts entered in to following the launch of this policy.

8 **Facilitation of Tax Evasion**

- 8.1 Tax evasion means the offence of cheating the public revenue or fraudulently evading UK tax and tax in foreign countries and is a criminal offence. Tax evasion facilitation means being knowingly concerned in, or taking steps with a view to, the fraudulent evasion of tax (whether UK tax or tax in a foreign country) by another person, or aiding, abetting, counselling or procuring the commission of that offence. Under the UK Criminal Finance Act 2017 tax evasion facilitation is a criminal offence where it is done deliberately and dishonestly.
- 8.2 A deliberate failure to report suspected tax evasion or foreign tax evasion, or "turning a blind eye" to suspicious activity could amount to criminal facilitation of tax evasion.
- 8.3 Under no circumstances should Staff or Third Parties (or someone acting on their behalf):
- aid, abet, counsel or procure the commission of a tax evasion offence or foreign tax evasion offence by another person;
 - engage in any form of facilitating tax evasion or foreign tax evasion;
 - fail to promptly report any request or demand from any third party to facilitate the fraudulent evasion of tax (whether UK tax or tax in a foreign country), or any suspected fraudulent evasion of tax (whether UK tax or tax in a foreign country) by another person, in accordance with this policy; or
 - threaten or retaliate against another individual who has refused to commit a tax evasion offence or a foreign tax evasion offence or who has raised concerns under this policy.

8.4 This means that Staff are prohibited from:

- recommending or encouraging an individual prior to registration or a registered candidate to set up a limited company, personal services company and / or recommending that they work through a third party intermediary (e.g. an umbrella company);
- removing legal clauses from the Protiviti Limited Company Contractor Terms of Business (or equivalent contract) without prior Managing Director approval;
- engaging with any overseas Limited Company contractor and/or third party intermediary (e.g. an umbrella company) to perform any assignment whether in the UK or overseas without the prior written approval from both the Finance Department and Country Market Leader; and
- agreeing to requests from Third Parties to make the changes set out in this section 8.4.

Responsibilities and Monitoring

- 9 All Staff and Third Parties must read, understand and comply with this policy and are required to avoid any activity that might lead to, or suggest, a breach of this policy.
- 10 The prevention, detection and reporting of bribery, modern slavery, the facilitation of tax evasion and other forms of corruption are the responsibility of all those working for Protiviti or working under the control, supervision or direction of Protiviti.
- 11 Management at all levels are responsible for ensuring that those reporting to them are made aware of, understand and comply with this policy, monitoring its use and effectiveness, dealing with any queries about it, and auditing internal departmental control systems and procedures to ensure they are effective in countering corporate offences set out in this policy.
- 12 The board of directors has overall responsibility for ensuring this policy complies with Protiviti's legal and ethical obligations, and that all those Staff and Third Parties under its control comply with it.

Sanctions & Disciplinary Action

- 13 Staff and Third Parties (as applicable) are required to comply with all applicable Protiviti policies including this policy at all times. Staff that are found to be in breach of this policy or any other applicable Protiviti policies may be dealt with in accordance with Protiviti's **Disciplinary policy** and laws and in serious cases may be treated as gross misconduct leading to dismissal without pay and without notice.
- 14 In the case of a breach by Third Parties it is likely that we will terminate the contract, and this may impact any future business relationship.
- 15 It is important to note that bribery, modern slavery and the facilitation of tax evasion are criminal offences in the UK and an individual may also face criminal penalties.

Training and Communication

- 16 Training on this policy forms part of the induction process for all new Staff. Staff will receive regular reminders on how to implement and adhere to this policy. Protiviti's zero-tolerance approach to bribery, modern slavery and the facilitation of tax evasion must be communicated to Third Parties at the outset of our business relationship with them and as appropriate thereafter.

Raising Concerns and Seeking Guidance

- 17 If any Staff believe or suspect a breach of this policy has occurred or that it may occur or are concerned about connected issues or suspicions of malpractice they must, at the earlier opportunity, either notify their Director and/or the Legal Director, or act in accordance with the Protiviti International Inc [Code of Business Conduct and Ethics](#) and the sections "**Monitoring and Reporting of Illegal or Unethical**

Behavior” and **“Compliance Procedures”** which provide details of who they should contact if they have any concerns or doubts as to whether a potential act constitutes a corporate offence as set out in this policy. If any Third Party believes or suspects a breach of this policy has occurred or that it may occur, they may notify their Protiviti point of contact or the Managing Director.

- 18 If any Staff or Third Party is unsure about whether a particular act is a breach of this policy, they can contact their Protiviti point of contact or a Managing Director to discuss any concerns or doubts they may have.
- 19 Protiviti encourages openness and will support anyone who raises genuine concerns in good faith under this policy, even if they turn out to be mistaken. Protiviti is committed to ensuring no one suffers any detrimental treatment as a result of reporting in good faith their suspicion that a corporate offence is or may be taking place. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern. If any member of Staff believes that they have suffered any such treatment, the individual should inform either their manager or the HR Department immediately. If the matter is not remedied, a member of Staff should raise it formally in accordance with the local Grievance Procedure, which is published on the local intranet.

Review of the Policy

- 20 The Legal Department has overall responsibility for this policy.
- 21 This policy was last reviewed and updated on 3 May 2022.

SCHEDULE

TEMPLATE CONTRACT CLAUSES to be included in all UK Goods and/or Services Contracts

NOTE: *The clauses can be re-numbered and the terminology changed to reflect the language used in the applicable contract.*

1. COMPLIANCE WITH ANTI-SLAVERY AND HUMAN TRAFFICKING LAWS

- 1.1 In performing its obligations under the agreement, [the Supplier] shall:
 - 1.1.1 comply with all applicable anti-slavery and human trafficking laws, statutes, regulations and codes from time to time in force including but not limited to the Modern Slavery Act 2015; and have and maintain throughout the term of this agreement its own policies and procedures to ensure its compliance;
 - 1.1.2 not engage in any activity, practice or conduct that would constitute an offence under sections 1, 2 or 4, of the Modern Slavery Act 2015 if such activity, practice or conduct were carried out in the UK; and
 - 1.1.3 include in its contracts with its direct subcontractors and suppliers anti-slavery and human trafficking provisions that are at least equivalent to those set out in this clause.
- 1.2 The [Supplier] warrants and represents that neither the Supplier nor any of its officers, employees or other persons associated with it has been convicted of any offence involving slavery and human trafficking; and having made reasonable enquiries, to the best of its knowledge, has been or is the subject of any investigation, inquiry or enforcement proceedings by any governmental, administrative or regulatory body regarding any offence or alleged offence of or in connection with slavery and human trafficking.
- 1.3 The [Supplier] shall notify Protiviti as soon as it becomes aware of:
 - 1.3.1 any breach, or potential breach, of this clause; or
 - 1.3.2 any actual or suspected slavery or human trafficking in a supply chain which has a connection with this contract.