



**H2SO LLP
ANTI-BRIBERY AND CORRUPTION POLICY**

POLICY STATEMENT

H2SO is committed to the prevention, detection and elimination of all forms of corrupt business practice. The partners of H2SO do not tolerate any form of bribery or corruption and will strive to ensure that H2SO fully meets its obligations under the Bribery Act 2010 and that it carries out its business fairly, honestly and openly.

PURPOSE

H2SO's anti-bribery and corruption policy sets out the framework for the prevention, detection and elimination of all forms of corrupt practice in the conduct of its business, to the benefit of maintaining its good reputation and its client and business partner confidence.

SCOPE

The Policy applies to all H2SO partners and staff including those permanently employed by H2SO, temporary agency staff and consultants. H2SO also expects its business partners, especially those introducing business to H2SO, to promote and follow its policy or equivalent policies of their own. H2SO will not do business with third parties which fail to conduct business in a manner which is consistent with its anti-bribery and corruption policy.

TRAINING AND GUIDANCE

The partners of H2SO are committed to allocating adequate resources to the provision of training to ensure that personnel understand their obligations under the Bribery Act, including the potential sanctions for non-compliance.

Breaches of H2SO's anti-bribery and corruption policy will be dealt with under H2SO's disciplinary procedures. In the event of criminal conduct H2SO will involve the police or other relevant enforcement agencies.

CORPORATE HOSPITALITY, PROMOTIONAL EXPENDITURE AND GIFTS

All H2SO partners and staff are aware that they must:

- only offer or accept gifts and hospitality that are customary and reasonable in terms of value and frequency
- never offer or accept any gift or hospitality if it may improperly influence a business decision or impair independence or judgement or give the appearance of doing so.

INCIDENT REPORTING

Personnel are encouraged to report potential breaches of the Bribery Act or H2SO's anti-bribery and corruption policy to any partner of the practice.

MONITORING AND SUPERVISION

Adherence to H2SO's anti-bribery and corruption policy will be monitored regularly internally and any breaches will be reported to the partners.