Document ID: TPMG-POL-012
Title: Anti-Bribery & Ethics Statement
Version: 1.0
Status: Approved
Approved by: Giedre Beige - Director

Anti-Bribery & Ethics Statement

1. Purpose

TPMG is committed to conducting business fairly, honestly and with integrity.

This Statement explains TPMG's approach to anti-bribery, ethical conduct and responsible business behaviour across its advisory, assurance, audit, training, digital enablement and support activities. It is intended to give clients, suppliers, learners, partners and other stakeholders confidence that TPMG expects lawful, ethical and transparent conduct in all business dealings.

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2. Scope

This Statement applies to TPMG's business activities and to those acting for or on behalf of TPMG, including, where relevant:

- directors and leadership;
- employees and workers;
- contractors, consultants and specialists;
- delivery partners and subcontractors;
- suppliers and intermediaries; and
- any other party engaged to provide services for or on behalf of TPMG.

This Statement does not replace applicable laws, regulations or contractual terms. It sits alongside them and may be supported by more detailed internal procedures, registers, due diligence arrangements and reporting routes.

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3. Our Commitment

TPMG is committed to:

- a zero-tolerance approach to bribery and corruption;
- acting fairly, honestly and transparently in all business dealings;
- complying with applicable anti-bribery, fraud, financial crime and related legal obligations;
- maintaining proportionate controls to prevent, detect and respond to unethical conduct;
- expecting similar standards from suppliers, contractors and delivery partners; and
- encouraging a culture in which concerns can be raised without fear of retaliation.

The Ministry of Justice guidance to the Bribery Act says procedures should be proportionate, risk-based and supported by top-level commitment, due diligence, communication and monitoring.

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4. Ethical Principles

TPMG's approach is guided by the following principles:

4.1 Integrity

Business should be conducted honestly and in good faith.

4.2 Transparency

Decisions, approvals, payments and business relationships should be capable of explanation and review.

4.3 Accountability

Responsibilities should be clear, and concerns should be escalated promptly where risk

arises.

4.4 Fair dealing

TPMG does not seek business through improper influence, hidden inducements or unethical advantage.

4.5 Proportionality

Controls should reflect the size, nature and risk profile of the organisation and the work being done.

4.6 Continuous improvement

Risks, controls, incidents and lessons learned should be reviewed and improved over time.

These principles reflect both the Bribery Act guidance and the structure of your example policies.

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5. What TPMG Means by Bribery and Corruption

TPMG treats bribery as the offering, promising, giving, requesting or accepting of a financial or other advantage intended to induce or reward improper performance, or where the acceptance itself would be improper. That approach is consistent with the wording in your anti-bribery example policy and with the Bribery Act offences guidance.

TPMG also recognises that the Bribery Act 2010 creates offences including:

- offering or receiving a bribe;
- bribing a foreign public official; and
- failure of a commercial organisation to prevent bribery by an associated person.

Improper performance generally means acting in bad faith, without impartiality, or

contrary to a position of trust. Your guidance note uses the same test and explains that context matters, particularly around hospitality.

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6. Zero-Tolerance Approach

TPMG does not permit bribery, corruption, kickbacks, secret commissions or improper inducements in any form.

No person acting for or on behalf of TPMG may:

- offer or promise any financial or other advantage to secure improper treatment, influence a decision improperly, or obtain an unfair business advantage;
- request or accept any financial or other advantage that could impair impartiality or professional judgement;
- use third parties to do something TPMG could not properly do itself;
- disguise improper payments through inflated fees, false invoices, sham consultancy arrangements, gifts, hospitality, donations or expenses; or
- tolerate conduct that would undermine trust in TPMG's business practices.

This reflects the zero-tolerance position and prohibited conduct described in your example anti-bribery and ethical-policy documents.

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7. Facilitation Payments

TPMG does not permit facilitation payments.

Facilitation payments are typically small unofficial payments made to secure or speed up routine actions. The Ministry of Justice guidance and your example anti-bribery materials both treat them as bribery risk, even where they may be described locally as "how things are done."

If a payment is made under immediate threat to life or serious physical harm, the matter must be reported as soon as possible through the appropriate internal route so that it

can be assessed and recorded properly.

8. Gifts, Hospitality and Business Courtesies

TPMG recognises that normal, proportionate and genuine business hospitality can be part of legitimate business relationships. However, gifts and hospitality must never be used to influence decisions improperly, reward preferential treatment, or create a sense of obligation.

Accordingly:

- cash or cash equivalents are not acceptable as gifts;
- gifts and hospitality must not be offered or accepted as inducements;
- they should be proportionate, infrequent and appropriate to the context;
- they should generally be avoided around tenders, awards, renewals or sensitive decisions;
- they should be capable of justification and, where required, approval and recording; and
- where refusal would clearly cause significant cultural offence, acceptance should still be handled transparently and appropriately.

Your examples make the same points, including no cash gifts, avoiding hospitality around tenders, and recording offers and approvals in a register.

The Bribery Act guidance also makes clear that normal, genuine hospitality is not prohibited, but the more lavish or improperly connected it is to influence, the greater the risk.

9. Charitable and Political Donations

TPMG does not use charitable donations, sponsorship or community support as a route to secure improper influence or business advantage.

Any charitable giving connected to TPMG should be:

- lawful;
- transparent;
- properly authorised;
- recorded appropriately; and
- unconnected to any expectation of improper benefit.

TPMG does not use political donations to influence procurement, permissions, approvals or business opportunities. Your example anti-bribery policy takes the same approach by requiring charitable donations to be genuine, recorded and not linked to improper conduct, while stating that the business does not make political donations.

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10. Conflicts of Interest

TPMG expects actual, potential or perceived conflicts of interest to be avoided where possible and disclosed where relevant.

Conflicts can arise through:

- personal relationships;
- financial interests;
- gifts or hospitality;
- outside business activities;
- procurement or tender decisions; or
- any situation where personal benefit could interfere with impartial judgement.

Your ethical-policy example makes the same point: trust can be undermined where private interests conflict with professional duties.

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11. Due Diligence and Third Parties

TPMG recognises that bribery risk often arises through intermediaries, partners, consultants, contractors, subcontractors, introducers and suppliers.

TPMG therefore expects proportionate due diligence and risk awareness in third-party relationships, particularly where work involves:

- high-value opportunities;
- public procurement or permits;
- cross-border business;
- unusual payment routes;
- intermediaries or layered subcontracting;
- public officials or state-linked entities; or
- high-risk jurisdictions.

The Bribery Act guidance specifically identifies risk assessment, due diligence, business partners, cross-border activity, public procurement and contractors as important risk areas.

TPMG's Supplier Code of Conduct, onboarding process and contractual terms may be used to reinforce these expectations.

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12. Books, Records and Transparency

TPMG expects business records, invoices, approvals, expense claims and supporting documents to be accurate, complete and honest.

False, misleading or deliberately incomplete records can hide improper payments and create bribery, fraud or tax risk. Your example materials highlight the importance of bookkeeping, expenses, auditing and transaction transparency as anti-bribery controls.

Accordingly, TPMG expects:

- transactions to be properly recorded;
- approvals to be clear;

- expenses and hospitality to have a legitimate business purpose;
- no off-book accounts or concealed payments to be used; and
- documentation to be retained in line with applicable policy and legal obligations.

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13. Human Rights, Fair Dealing and Ethical Conduct

TPMG's anti-bribery stance sits within a broader ethical framework.

TPMG aims to conduct business in a way that respects people, lawful conduct and fair dealing. This includes:

- opposing slavery, forced labour and exploitation;
- supporting fair, respectful and lawful treatment of workers;
- protecting confidentiality and information used in business relationships;
- avoiding misleading, dishonest or manipulative conduct; and
- expecting suppliers and partners to work to similar ethical standards.

These wider ethics themes appear throughout your ethical policy example, including respect for human rights, workers' rights, confidentiality, fair treatment and supplier expectations.

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14. Raising Concerns and Whistleblowing

TPMG encourages the prompt reporting of suspected bribery, corruption, fraud, unethical conduct or serious control failures.

The UK whistleblowing framework protects certain disclosures made in the public interest about wrongdoing, including criminal offences, legal breaches, health and safety dangers, environmental damage, or deliberate concealment.

TPMG expects concerns to be raised honestly and without fear of retaliation. Concerns relevant to TPMG or its business relationships should be escalated promptly through the appropriate contact route.

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15. Monitoring and Review

TPMG recognises that anti-bribery and ethics controls must be kept under review.

The Ministry of Justice guidance identifies monitoring and review as one of the six core principles of adequate procedures, and your example materials make the same point: policies should not be written once and ignored.

Accordingly, TPMG expects its arrangements to be reviewed and improved over time in light of:

- changes in business activity;
- changes in markets or geographies;
- new suppliers or delivery models;
- incidents, concerns or lessons learned;
- legal developments; and
- stakeholder or client expectations.

16. Governance and Responsibility

Top-level commitment is essential to anti-bribery compliance. The Ministry of Justice guidance expressly identifies top-level commitment as one of the six core principles, alongside proportionality, risk assessment, due diligence, communication and monitoring.

TPMG therefore expects leadership to:

- support an anti-bribery culture;
- ensure appropriate responsibilities are allocated;
- support risk-based controls;
- respond appropriately to concerns and breaches; and
- reinforce honest, fair and open business practices.

17. Statement on Proportionality

TPMG recognises that anti-bribery arrangements should be proportionate to the nature, scale and complexity of the business and the risks it faces. That principle is central to both your example guidance and the Ministry of Justice guidance.

This Statement is therefore designed to communicate TPMG's public-facing position clearly, while more detailed internal procedures, registers, due diligence workflows or escalation routes may sit behind it.

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18. Contact

Questions about this Statement or TPMG's approach to anti-bribery and ethical conduct may be directed to:

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19. Disclaimer

This Statement is intended to provide a high-level public summary of TPMG's anti-bribery and ethical conduct expectations. It does not describe every internal control, approval level, register, due diligence process, reporting route or contractual term used by TPMG, and TPMG may amend or strengthen its arrangements from time to time in response to operational, legal, client or risk-based requirements.

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