

International Associates Limited has implemented this policy by ensuring that all Auditors and staff have declared any interest outside the organisation. This is achieved by verification of information supplied by Auditors and staff with clients on an ongoing basis.

1. Introduction

International Associates Limited ("the Company") is committed to conducting its business activities with the highest ethical standards and in compliance with all applicable laws and regulations. This Bribery and Corruption Policy outlines the Company's stance against bribery and corruption in all its forms and serves as a guide for all employees, agents, contractors, and partners.

2. Purpose

This policy aims to:

- a. Prevent bribery and corruption in all Company activities.
- b. Ensure that all employees and associates understand their responsibilities in maintaining ethical standards.
- c. Establish clear reporting procedures for suspected bribery or corruption.
- d. Encourage a culture of transparency, accountability, and integrity within the Company.

3. Definitions

- a. Bribery: Offering, giving, receiving, or soliciting something of value with the intent to influence the actions of an official or other person in a position of authority.
- b. Corruption: Abuse of entrusted power for personal gain, often involving unethical or illegal conduct.

4. Policy Statements

4.1. Prohibition of Bribery and Corruption

The Company strictly prohibits any form of bribery or corruption, whether direct or indirect, involving employees, agents, contractors, or partners.

4.2. Compliance with Applicable Laws

All Company personnel must adhere to the anti-bribery and corruption laws and regulations of the countries in which the Company operates. Ignorance of these laws is not an excuse for non-compliance.

4.3. Gifts, Entertainment, and Hospitality

The Company acknowledges that gifts, entertainment, and hospitality are legitimate business practices when reasonable, transparent, and within the bounds of the law. Employees should avoid gifts or hospitality that could be perceived as an attempt to influence business decisions.

4.4. Conflicts of Interest

Employees must avoid situations where personal interests conflict with their duties to the Company. Any potential conflicts of interest should be promptly reported to their supervisor or the Compliance Officer.

4.5. Reporting Suspected Violations

Any employee who suspects or becomes aware of bribery or corruption-related activities must report it immediately to their supervisor or the Compliance Officer. Reports can be made anonymously if preferred.

4.6. Investigations and Disciplinary Action

The Company will conduct a thorough investigation of reported violations. If substantiated, appropriate disciplinary action, including termination, may be taken against individuals who breach this policy.

4.7. Protection for Whistleblowers

The Company is committed to protecting whistleblowers from retaliation. Any employee who reports suspected violations in good faith will not face adverse consequences. (See IA-POL09-3 (Whistleblowing Policy)).

5. Training and Awareness

The Company will provide training and resources to help employees understand and adhere to this policy and the relevant laws and regulations.

6. Record Keeping

The Company will maintain accurate records of all financial transactions and approvals involving third parties to ensure transparency and accountability.

7. Monitoring and Review

This policy will be periodically reviewed and updated to ensure its effectiveness and compliance with changes in laws and regulations.

8. Conclusion

This Bribery and Corruption Policy reflects our unwavering commitment to conducting business with integrity, honesty, and transparency. It is the responsibility of every employee, agent, contractor, and partner to uphold the principles outlined in this policy.

Failure to comply with this policy may result in disciplinary action, including termination, and may expose individuals and the Company to legal consequences.

Reporting

If you have a complaint related to any aspect of bribery and corruption, please, in the first instance, click the link below and supply details. All such information shall be treated strictly confidential and not released to any third party unless required by law.

All personnel should take it as part of their moral duty to report any such activities to the Whistleblowing channel (www.ia-uk.com/whistleblowing) immediately.

The **International Associates Limited** Impartiality Committee shall be responsible for oversight of the implementation of this policy,



Martin Coles

Operations Director of International Associates Limited

Date: 22 Sep 2023