

# ANTI-CORRUPTION POLICY UK

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## 1. INTRODUCTION

Behaving ethically and legally is fundamental to White arkitekter AB ("We"/"Our"/"White arkitekter"). It is also of the essence to the reputation and business interests of its subsidiaries and branches ("group"). This policy sets out the values with which all employees, directors and all who have a business relationship ("business partners") with White arkitekter AB are to uphold on business and provides information and guidance on how to recognise and deal with bribery and corruption issues.

This policy must be complied with at all times by all employees and business partners of White arkitekter in UK. Conduct of White arkitekter's business should be characterised by honesty, transparency, non-discrimination and freedom from corruption, bribery, and fraud. White arkitekter is committed to upholding all laws relevant to countering bribery and corruption.

The Senior Executive Group shall be responsible for implementing and reviewing this policy. A review shall take place at least annually.

This policy has been written in accordance with the anti-corruption legislation in place in the UK, including the Bribery Act 2010. This is because the UK legislation creates two 'corporate' offences of 'failing to prevent' either bribery or the facilitation of tax evasion. White arkitekter would facilitate tax evasion where a person associated with White arkitekter commits an offence described in the UK's Criminal Finances Act 2017 and we do not have procedures in place to prevent such corrupt activity.

It is essential that this Policy is reviewed locally and revised to reflect specific laws that may apply in particular circumstances.

## 2. SCOPE

All employees, and business partners in UK are individually responsible for reading, understanding, and complying with this policy. Each employee, and business partner are at all times responsible for acting in full accordance with this policy.

Employees have a duty to raise any matter of business conduct or ethics that cause concern with their immediate manager, the Office Director or Head of HR at the earliest opportunity. Should an issue arise, any employee must seek guidance from the Head of HR. If any employee suspects any non-compliance with business ethics

standards on White arkitekter, everyone can report such suspicions anonymously according to the Whistleblower Policy as per following link:

<https://whitearkitekter.com/whistleblower-policy/> This policy applies to and must be brought to the attention of all employees and business partners, including all others with whom we are associated or do business.

### 3. DEFINITIONS

**"Associated Person"** has the same meaning as set out in the UK's Criminal Finances Act 2017

**"Bribery"** and **"Facilitation of Tax Evasion"** The offences created by the UK's Bribery Act 2010 and Criminal Finances Act 2017 are set out below.

**"Business Partner"** means any legal entity, including an individual or a partnership, which enters into a contract with White arkitekter for the performance of duties. This includes any legal entity engaged by White arkitekter to act on its behalf or that of its clients.

**"Employees"** means White arkitekter's employees and directors, but also consultants and agency personnel working in White arkitekter's premises or under White arkitekter's directions.

**"Foreign"** has the same meaning as set out in the UK's Criminal Finances Act 2017.

### 4. LEGISLATION

White arkitekter complies with the laws and regulations in each country where it operates. White arkitekter is committed to White arkitekter's Code of Conduct for Corporate Sustainability, Ethical rules of the Swedish Construction Sector, White arkitekter's Owner Directive, UN's Global Compact Principles and Architects' Ethical rules for each country of operation. Any case of actual or prospective non-compliance with either law or policy should be raised urgently to immediate manager or according to the anonymous Whistleblower Policy.

White arkitekter is committed to conducting its business in a lawful and ethical way, acting professionally and with integrity in all its dealings. White arkitekter takes a zero-tolerance approach to any form of bribery or corruption. All reported incidents will be investigated.

UK's Bribery Act 2010 sets out four types of offences:

Offences by individuals:

- Active bribery (the offering, promising or giving of a bribe)
- Passive bribery (receiving or accepting a bribe)
- Bribing a foreign public official

Corporate offence:

- Failing to prevent a bribe being paid (subject to the defence of adequate procedures)

The definition of **"Bribe"** is:

- Where a person offers, promises, requests, receives, gives or accepts a financial or other advantage to another person, and intends the advantage or benefit:
- to induce a person to perform improperly a relevant function or activity, or
- to reward a person for the improper benefit from performance of such a function or activity or
- Where a person offers, promises or gives a financial or other advantage to another person, and knows or believes that the acceptance of the advantage would itself constitute the improper performance of a relevant function or activity.

All forms of bribery are expressly prohibited by White arkitekter. We draw specific attention to the following:

- "Trading in influence" (offering, promising, or giving / receiving or accepting an improper benefit in order to affect or influence another person's authority decision or public procurement) and
- "Financing of Bribery" (provision of funds to a person/entity representing the company – for example an agent – and by such further bribery).

The UK legal framework also creates another offence where a company such as White arkitekter has facilitated tax evasion. For the purposes of this policy and the Criminal Finances Act 2017:

**Tax evasion** means the offence of cheating the public (UK) revenue or fraudulently evading UK tax and is a criminal offence. The offence requires an element of fraud, which means there must be deliberate action, or omission with dishonest intent;

**Foreign tax evasion** means evading tax in a foreign country, provided that conduct is an offence in that country and would be a criminal offence if committed in the UK. As with tax evasion, the element of fraud means there must be deliberate action, or omission with dishonest intent; and

**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. Tax evasion facilitation is a criminal offence, where it is done deliberately and dishonestly.

Under the UK's Criminal Finances Act 2017, White Arkitekter would commit a separate criminal offence where the tax evasion is facilitated by a person acting in the capacity of an "associated person" to that body. This includes agents and any entity providing a service for White arkitekter or on its behalf, whether in the UK or overseas.

The associated person must deliberately and dishonestly take action to facilitate the tax evasion by the taxpayer. If the associated person accidentally, ignorantly, or negligently facilitates the tax evasion, then the corporate offence will not have been committed. White arkitekter does not have to have deliberately or dishonestly facilitated the tax evasion itself; the fact that the associated person has done so creates the liability for us.

Tax evasion is not the same as tax avoidance or tax planning. Tax evasion involves deliberate and dishonest conduct. Tax avoidance is not illegal in the UK and involves taking steps, within the law, to

minimise tax payable (or maximise tax reliefs).

## 5. ADEQUATE PROCEDURES

White arkitekter is committed to putting in place and maintaining procedures to combat bribery and corrupt activity. This requires all employees and business partners to be familiar with, understand and fully comply with the provisions of legislation in each country of operation, including taking the following actions:

- putting in place proportionate procedures appropriate to the nature of the business
- ensuring top level commitment (*at the Senior Executive Group Level as evidenced by this policy*)
- carrying out detailed risk assessments (*periodic, informed and documented*)
- conducting robust due diligence on third parties (*on business relationships especially if new*)
- ensuring ongoing communication with Employees (*training and policies*)
- monitoring and review (*identify issues as they arise and report on such issues*) and *consider whether any further risk mitigations ought to be implemented.*

## 6. GENERAL PROVISIONS

The top-level commitment to conducting business in a fair, ethical and transparent way is described in this policy. The nature and extent of specific risks to White Arkitekter from corrupt activity shall be the subject of an ongoing risk assessment. This risk assessment shall be made in each country of operation. A record of the risk assessment shall be kept and then shared with all Employees.

White arkitekter's commitment to anti-bribery and corruption principles goes across all geographical boundaries in which the company operates. It is expected that all employees shall be familiar with, understand and fully comply with the legislation of the country in which they are employed or where the projects are carried out.

**For the avoidance of doubt:** It is strictly prohibited for employees to give, solicit or accept a bribe, whether in cash or another form of inducement, either in a personal capacity or on behalf of the group, to or from any person or company whether public or private.

Employees should be aware that the giving and receiving of bribes may result in personal criminal liability which includes penalties of substantial terms of imprisonment, and / or fines, in some cases, of unlimited amounts.

Employees are encouraged to take responsibility to protect the group against bribery and corruption. Operating in a legal and ethical manner is essential for the group's reputation.

Any employee who is concerned that he/she is potentially being bribed or acts of bribery are occurring in the organisation (including with agents or business partners) he/she should report this matter to their manager immediately. If this course of action is inappropriate the employee should inform immediate manager or take action according to the Whistleblower Policy. The Company is committed to upholding the protection afforded to workers who raise any concern or report wrongdoing within the workplace under the national law of each country where White arkitekter operates.

Equally, we take a zero-tolerance approach to facilitation of tax evasion, whether under UK law or under the law of any foreign country.

We are committed to acting professionally, fairly and with integrity in all our business dealings and relationships wherever we operate and implementing and enforcing effective systems to counter tax evasion facilitation.

We will uphold all laws relevant to countering tax evasion in all the jurisdictions in which we operate, including the Criminal Finances Act 2017. It is not acceptable for Employees (or someone on your behalf) or business partners to:

- engage in any form of facilitating tax evasion or foreign tax evasion;
- aid, abet, counsel or procure the commission of a tax evasion offence or foreign tax evasion offence by another person;
- 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;
- engage in any other activity that might lead to a breach of 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.

## 7. COMPLIANCE FOR EMPLOYEES AND BUSINESS PARTNERS

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All Employees and business partners shall abide by the group's anti-corruption stance, namely by:

- adopting a zero-tolerance approach to bribery and corruption;
- conducting business within the regulatory and legal framework of the jurisdictions where the group operates and where anti-bribery legislation is effective;
- acting professionally, fairly and with business integrity;
- acting in compliance with anti-bribery and corruption legislation; and
- operating to high ethical standards whilst maintaining transparency.

## 8. FINANCING OF BRIBERY

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It is prohibited to contribute financial means to any third party when suspecting, or having reason to suspect, that funds will be – partially or wholly – used to pay a bribe, induce, encourage or reward a decision. Due care must therefore be exercised to make sure money paid to third parties, for example to agents, partners and consultants, is not

used for corruption. Employees should raise any questions with their manager.

## **9. FACILITATION PAYMENTS**

Facilitation Payments are payments (normally small or insignificant put in relation to the gain of such payments) made to public officials for carrying out or speeding up routine procedures. All Employees are prohibited from making or accepting Facilitation Payments.

## **10. POLITICAL CONTRIBUTION**

White arkitekter makes no political contributions (whether in cash or in kind and including any sponsorship or loans or transactions at a favourable rate). If there is any doubt as to whether items such as sponsorship may constitute political contributions, the CFO of White arkitekter must be consulted.

## **11. COMMISSION, FEES AND SIMILAR PAYMENTS**

Commissions, consultant's fees, retainers or similar payments should be clearly related to, and commensurate with, the services being performed. Payments, loans, or commissions, that are not so related, or that could be seen to be an improper inducement, shall not be made or accepted.

## **12. GIFTS & ENTERTAINMENT POLICY**

Employees or any member of their immediate families should not accept alcohol, commissions, discounts, entertainment, favours, gifts, holidays, loans, meals, money, prizes, services, shares or securities, stocks, tickets to sporting events, trips, or anything else of material value (a nominal value of greater than £50) from outside companies or individuals dealing with White arkitekter if they could influence a business decision or be considered to be extravagant or unduly frequent. This is especially important if the outside company or individual concerned is soliciting business

or information from White arkitekter or is employed in the procurement area.

If employees are offered hospitality which could be considered extravagant, or air or rail transport or overnight accommodation at the other party's expense, they should first seek approval from the immediate manager before accepting the offer.

When considering whether to offer gifts or entertainment to companies or individuals, it is important to assess their value not only by the standards of the giver but also by those of the recipient, who may ascribe a different value to them than was intended.

Employees must declare **all** entertainment or gifts offered using the appropriate form in the Staff Handbook UK. Employees must also declare all entertainment or gifts offered, using the appropriate form unless an expense claim is submitted. Forms may be subject to review by the Board. The Company shall maintain a record of all entertainment or gifts offered or accepted.

Depending on the circumstances a gift may be:

- retained by White arkitekter
- donated to a charity of the individual's choice;
- retained by the recipient; or
- returned to the giver.

Employees must ensure all expense claims relating to entertainment, gifts or expenses incurred to third parties are submitted in accordance with White arkitekter's business Expense and Entertainment policy and specifically record the reason for the expenditure.

## **13. RECORD KEEPING**

No false entries or entries designed to disguise the purpose of a transaction are permitted in the accounting records and day books or financial statements.



## 14. CONFLICT OF INTEREST

Employees are expected to at all times act in White arkitekters' interest and to exercise sound judgement, unaffected by private interests or divided loyalties.

Any employee who has a business interest that may conflict with White's business interests, ethical principles or values must declare it immediately to the immediate manager or Office Director. A conflict of interest may occur if an employee is in a position to influence a decision that may result in a personal gain for him/her, a relative or close associate as a result of our business dealings. Such interests may also include working as an employee or advising or having any involvement in a competitor business. If an employee is unsure whether or not something constitutes a conflict of interest, he/she should seek clarification from the Office Director.

## 15. CONFIDENTIALITY

Employees must not, either during employment or thereafter, except in the proper course of their duties divulge to any person, firm or company or make use of any confidential information about White arkitekter:

- its business, accounts, finances, projects, research projects, pricing policy, future business strategy, marketing strategies and plans, or customer lists;
- any other information designated as confidential which may have come to any employees' knowledge in the course of their employment.

This restriction continues to apply after the termination of employment without limitation in time but will cease to apply to any information or knowledge, which subsequently comes into the public domain, other than as a result of unauthorised disclosure.

Employees must not publish any literature, deliver any lecture or make any communication to the media (including the press, radio, television or internet) relating to

White arkitekter's business without the prior authority of the immediate manager or Office Director.

Any remuneration an employee receives for public speaking, writing for publication, or a media appearance where White arkitekter's information is involved or where the appearance is as a result of an individual's employment with White arkitekter, must be declared in writing to White arkitekter or donated to a charity of the individual's choice.

All confidential papers and files should be kept secure. Employees should take care to ensure that business matters are not discussed in public places where they can be overheard.

## 16. BUSINESS RELATIONSHIPS

The White Arkitekter group shall only enter into business relationships with parties who are able to demonstrate compliance with relevant anti-corruption laws

We shall document decisions that have been made in this regard. We recognise that having an audit trail, to evidence that we are only working with business partners exhibiting the same high standards of compliance with anti-corruption laws, is very important.

Parties with a business relationship with White arkitekter, such as client, partner, sub-consultant, consultant or any non-employee, agrees to comply with ISO 26000 standard or other corresponding corporate social responsibility ("CSR") standards and regulations in relation to UN Global Compact's 10 principles in the areas of human rights, labour standards, environment and anti-corruption.

Each Party is responsible to ensure that its contracting parties and such parties subsequent contracting parties engaged in Projects adhere to corresponding CSR standards and regulations. Failure to fulfil what is set forth here shall be deemed a contractual material failure. In particular, employees shall review any statement that

may be required of a UK business in accordance with the Modern Slavery Act 2015 and shall document that such a statement has been prepared and reviewed.

## **17. REPORTING LINES**

Employees may report any incidence of business malpractice without risk to themselves in accordance with the Whistleblower Policy.

## **18. POSSIBLE CONSEQUENCES OF BREACH**

Any employee who knowingly fosters illegal conduct or fails to comply with anti-corruption laws or this policy will be subject to discipline, including possible termination of employment / contractual relationship with the group and be deemed a contractual material failure.

The group and all employees shall fully cooperate with any investigation and/or civil or criminal proceedings brought by a regulatory authority in connection with the breach of this policy or applicable laws by any Employee, or party of Business relationship.

## **19. TRAINING**

The company will from time to time organise anti-bribery training for the group and all Employees will be expected to attend. The Head of HR or delegated person will be available as required to discuss the contents of and adherence to the policy.

Refresher training will be provided to employees that is commensurate with their role at White Arkitekter and the extent to which they are exposed to corrupt activity.

## **20. IMPLEMENTATION, MONITORING AND REVIEW OF THIS POLICY**

This policy will take effect from the date of issue. The Senior Executive Group has overall responsibility for implementing and

monitoring this policy, which will be reviewed on a regular basis following its implementation (at least annually) and additionally whenever there are relevant changes in legislation or to our working practices. Any queries or comments about this policy should be addressed to Head of HR.

13-Jun-2022

*Alexandra Hagen*

Alexandra Hagen

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WHITE ARKITEKTER AB