

Statement of Business Ethics



Our commitment & expectations

Our vision is to be a world-class independent law firm clients value for our people and performance. In keeping with this vision, we value honesty and commit to always being authentic, ethical and behaving with integrity in everything we do. We therefore will not tolerate any acts of fraud or corruption. This is our expectation of all partners and staff and the agents, consultants and contractors with whom we work. This statement is issued pursuant to the firm's Fraud & Corruption Control Framework.

Our approach to ethical and responsible decision making

- **Walk the talk** — behaviour must be consistent with the firm's values and ethical or professional standards.
- **Things aren't always black and white** — ensure all decisions reflect the right thing to do.
- **Consider both your motives and those of others** — ensure decisions are driven by responsible professional judgement.
- **Can you justify your behaviour?** — If your decision-making becomes public, would it embarrass you to explain it?
- **You are free to speak up** — report actions by colleagues or clients that do not comply with applicable law, regulation, ethical standards and firm policy.
- **Use the Framework as a guide** — ensure actions comply with firm's Fraud & Corruption Control Framework, other relevant policies and applicable law or regulations.

Conduct we expect and do not expect

- We will always conduct ourselves honestly and integrity.
- We will not give, receive or exchange bribes or secret commissions.

Guides and gratuities — our responsibilities

- We will use sound judgement about whether and, if so, when we choose to accept or give any gifts or gratuities.
- When exercising our judgement:
 - We will consider the timing and cost of any gifts or gratuities, and
 - We know if a reasonable person might believe a

gift or gratuity could influence the way we provide our services, it must not be given or accepted.

- We will refer to InterAction records, Team Sheets and Basil for client gift policies.
- We will ensure, where possible, that all gifts or gratuities valued over \$200 are recorded as an activity on InterAction or registered using the online Basil intranet form.
- If in doubt about what to do, we will consult the Risk & Compliance Manager.

Gifts guide

As a guide we will consider the following:

- Gifts or gratuities rendered or received during a tender are inappropriate
- Gifts or gratuities made to gain a business advantage is inappropriate
- Offers of hospitality during the ordinary course of business are acceptable although client requirements may state otherwise, and
- Giving or receiving Christmas gifts may be acceptable if unlikely to be construed as a bribe although client requirements may state otherwise.

Staying compliant

- We will remain vigilant for suspected fraudulent and/or corrupt behaviour.
- We will call out activities that we consider, in good faith and with good reason, could be seen to compromise the integrity of our workplace by:
 - Bringing this conduct to the attention of senior management, or
 - Using the anonymous form available on the Sparke Helmore website to report it.
- We acknowledge all reports will be kept confidential, to the extent they can be.
- We understand anyone involved in a complaint will be advised of the alleged concerns and given the ability to respond appropriately.

Ramifications

Any person found to have acted fraudulently or corruptly or who has accepted, rendered or solicited a gift when they should not have will be subject to disciplinary action and may be reported to external regulatory and enforcement authorities.