



Anti-Bribery Policy Statement

This is the Anti-Bribery Policy Statement of the Financial Reporting Council

- The Financial Reporting Council (FRC) requires all those who are associated with it to observe the highest standards of impartiality, integrity and objectivity. This requirement relates both to the regulatory activities undertaken by the FRC and its Operating Bodies (OBs), and also any commercial activities in which the FRC or its OBs are involved.
- The FRC prohibits anyone acting on its behalf from:
 - Bribing another person. A bribe includes the offering, promising or giving of any financial or other type of advantage;
 - Accepting a bribe. This includes requesting, agreeing to receive or accepting any financial, or another kind of advantage; and
 - Bribing a foreign public official
 - Condoning the offering or acceptance of bribes.
- The FRC will avoid doing business with others who do not accept our values and who may harm our reputation.
- The FRC will maintain processes, procedures and records that limit the risk of direct or indirect bribery.
- The FRC will promote awareness of this policy amongst its staff, those acting on its behalf and entities with which it has any commercial dealings.
- The FRC will investigate all instances of alleged bribery, and will assist the police, and other authorities when appropriate, in any resultant prosecutions. In addition, disciplinary action will be considered against individual members of staff.
- The FRC will review this policy regularly and update it when necessary.

Stephen Haddrill
Chief Executive