SIMONSENTS & COMPANY

Code of Professional Conduct

Principles for professional, responsible and trusted conduct.

Purpose and scope

This Code sets out the professional behaviours expected of people representing Simonsents & Company. It should be read alongside applicable law, engagement terms, internal policies and professional obligations. The final approved version should be adopted by the firm's authorised leadership.

Integrity and honesty

Be truthful, accurate and transparent. Do not misrepresent qualifications, experience, evidence, results, relationships or the status of work. Correct material errors promptly and avoid misleading statements.

Client interests and quality

Act in the client's legitimate interests while maintaining professional independence. Deliver work with due care, analytical rigour and appropriate supervision. Communicate assumptions, limitations, risks and material uncertainties clearly.

Confidentiality and information security

Protect client, employee and firm information. Access, use, store and share information only for legitimate authorised purposes. Do not disclose confidential information without proper authority or lawful basis. Report suspected loss, unauthorised access or disclosure promptly.

Conflicts of interest and independence

Identify actual, potential and perceived conflicts early. Disclose them through the appropriate internal channel and follow agreed safeguards. Do not allow personal interests, gifts or external relationships to compromise professional judgement.

Respect, inclusion and workplace conduct

Treat colleagues, clients, partners and stakeholders with dignity. Do not engage in harassment, bullying, discrimination, retaliation or abuse of authority. Support fair opportunity and an environment where people can raise concerns.

Anti-bribery and responsible conduct

Do not offer, request or accept bribes or improper advantages. Keep accurate records, follow authorised approval processes and raise concerns about fraud, corruption, coercion or unethical conduct.

Accountability and speaking up

Take responsibility for decisions and work. Raise concerns in good faith, cooperate with appropriate reviews and avoid retaliation against anyone who reports a concern. Breaches should be assessed

fairly and addressed consistently.

Document status: Proposed policy template. Requires legal review, leadership approval, reporting-channel details and formal adoption before being treated as binding policy.