

BBC STUDIOS ANTI-FRAUD AND CORRUPTION STATEMENT FOR THIRD PARTIES

(Hereafter referred to as the “Statement”)

The purpose of a systematic anti-corruption policy is to:

- Prevent corruption, by having adequate anti-corruption procedures;
- Monitor and identify corruption; and
- Respond appropriately, if corruption is uncovered by disciplining staff and agents, reviewing procedures and avoiding or mitigating criminal liability.

BBC Studios Distribution Limited and BBC Studio Productions Limited (“**BBCS**”) is committed to conducting business in accordance with the highest ethical and legal standards and expects all of its affiliated third parties with whom it deals to do likewise. This Statement sets out BBCS’ principles regarding anti-corruption and the need to be vigilant against the risks of fraud, bribery, international sanctions, money laundering and tax evasion.

For the avoidance of doubt BBCS has a zero tolerance policy on the payment of bribes and the facilitation of, or any other involvement in, tax evasion anywhere in the world whether in the public or private sector and whether undertaken directly by those to whom this Statement applies or through third parties. A bribe does not have to be something with financial value such as money or a contract, or some lavish hospitality etc. It could be some other form of advantage such as an opportunity. Tax evasion is any illegal non-payment or under-payment of taxes. It is usually perpetrated by falsely declaring or not declaring taxes due, for example by keeping cash payments outside accounting records. Facilitation is helping somebody to evade tax in any way.

Principles

BBCS expects that any affiliated third party, with whom BBCS deals, shall, during the course of its dealings with BBCS:

- ensure that they, together with all employees, contractors, staff, directors, officials and others authorised by or engaged by the affiliated third party, are aware of and understand the significance of anti-bribery, anti-corruption and other financial crime or anti-tax evasion laws (including the UK Bribery Act 2010 and the Criminal Finances Act 2017), regulations and codes of conduct (the “Anti-Fraud Provisions”);
- not offer, promise or give something of value in return for someone doing or agreeing to do something improper in a business context; including. ‘soft money’ activities (i.e. perks such as trips or tickets to major events);
- not be knowingly concerned in, or take steps with a view to, the fraudulent evasion of tax by another person, or aid, abet, counsel or procure the fraudulent evasion of tax;
- not enter into any arrangement or engage in any conduct (including without limitation, fraud, corruption, dishonesty and illegal activity) which places BBC and/or BBCS and/or the party itself at risk of infringing the Anti-Fraud Provisions;
- ensure any hospitality or entertainment offered or accepted is moderate, reasonable and appropriate, and serves a legitimate business purpose. Hospitality or entertainment must never be offered or accepted as any form of business inducement or create any potential conflict of interest;
- not make any charitable donations in the name of BBCS;
- maintain complete and accurate books and records of account recording all business transactions and dealings entered into for or on behalf of or conducted in connection with BBCS business;

- not accept or offer a bribe, even if it is considered to be local custom and practice within or outside of the Territory. This also includes making 'facilitation payments' to officials, in order to expedite the provision of services;
- not accept or offer any personal favours (e.g. employment or scholarships for relatives, tickets to major events or trips, etc);
- comply with all applicable laws and regulations concerning importing and exporting products and services, including by not engaging with third parties (either directly or on BBCS' behalf) that are listed on EU, UK, UN or US (as applicable) or other relevant sanctions lists;
- ensure that appropriate checks are carried out before making payments, in particular where they are in cash, involve overly complex payment mechanisms or structures, or are to countries with low OECD tax transparency ratings and/or which do not subscribe to the Common Reporting Standard;
- not facilitate, or be involved in any way with, money laundering;
- not make a payment to a government official unless it is in accordance with the law. If the third party is unsure whether the payment is lawful, they should always seek independent verification that the payment is legitimate; and
- not employ agents for the purpose of circumventing the terms of this Statement or carrying out any act in contravention of any applicable laws or regulations. (For the avoidance of doubt, where agents are engaged to carry out legitimate services for or on behalf of BBCS, the third party shall ensure that the remuneration of such agents shall not exceed the normal and reasonable commercial rates for such services and shall be fully and properly accounted for).