

Conflicts of Interest Policy

1. Purpose

The purpose of this policy is to ensure that **CIDB Solutions Ltd** (“the Company”) conducts all business and professional relationships with **integrity, transparency, and independence**.

This policy establishes procedures for identifying, managing, and preventing actual or potential conflicts of interest that could compromise the objectivity, fairness, or professional judgment of the Company or its personnel.

2. Scope

This policy applies to all **employees, contractors, associates, and management** of CIDB Solutions Ltd. It covers all services delivered to clients, including accounting, taxation, compliance, advisory, and related activities, both in the UK and internationally.

A **conflict of interest** arises when personal, financial, or other considerations have the potential to influence — or appear to influence — the impartial performance of professional duties.

3. Policy Statement

CIDB Solutions Ltd is committed to maintaining complete independence and impartiality in all professional matters.

Every member of staff must avoid situations where their personal or external interests could conflict, or appear to conflict, with the interests of clients, the Company, or its regulatory obligations.

The Company operates under the principles of:

- **Objectivity** – decisions are made based solely on professional judgment and client benefit.
 - **Transparency** – any potential conflicts must be disclosed immediately.
 - **Accountability** – management ensures conflicts are recorded and mitigated effectively.
-

4. Identification of Conflicts

Potential conflicts of interest may include, but are not limited to:

- Providing accounting or tax services to competing clients in the same industry.
- Personal or family relationships with a client or their business partners.
- Financial interests in a client’s business or investment.
- Acting for two or more clients with opposing interests (e.g., contractor and subcontractor).

- Accepting gifts, hospitality, or other benefits that could influence objectivity.
- Using confidential client information for personal gain or advantage.

All employees are required to **declare any actual or potential conflict of interest** immediately upon identification.

5. Managing Conflicts of Interest

When a conflict of interest is identified, the following actions will be taken:

1. **Disclosure:** The staff member must inform management or the Compliance Officer in writing.
2. **Assessment:** The Compliance Officer will evaluate the level of risk and determine necessary action.
3. **Resolution:** Possible actions include:
 - Reassigning the client or project.
 - Implementing information barriers (“Chinese walls”).
 - Obtaining informed client consent in writing.
 - Withdrawing from the engagement if conflict cannot be managed.

All identified conflicts will be recorded in the **Conflict of Interest Register** maintained by the Compliance Officer.

6. Gifts & Hospitality

Staff may not accept gifts, entertainment, or benefits from clients or suppliers that could influence professional judgment.

Any offers must be declared to management and approved before acceptance. Nominal, low-value items may be accepted only if they do not create a perception of impropriety.

7. Confidentiality

All client information is strictly confidential and must not be shared or used for any purpose other than the agreed engagement.

Staff are prohibited from accessing, disclosing, or misusing client data, even where conflicts are being managed internally.

8. Breach of Policy

Failure to disclose or manage a conflict of interest may lead to **disciplinary action**, termination of employment, and, where applicable, **regulatory reporting** under HMRC or professional body requirements.

9. Roles & Responsibilities

- **Compliance Officer / MLRO:** Responsible for oversight, documentation, and review of all conflict disclosures.
 - **All Employees and Contractors:** Must act with integrity and immediately disclose potential conflicts.
 - **Management:** Ensures proper controls and segregation of duties where required.
-

10. Policy Review

This policy is reviewed annually, or sooner if there are changes in legislation, operations, or regulatory guidance.

Last Review Date: 15/09/2025

Next Review Due: 15/09/2026

11. Approval

This policy has been adopted by the Board of Directors of CIDB SOLUTIONS LTD.

Date: 15/09/2025

Signed: Director/MLRO: Cozma Ioana Cristina

Cozma Ioana Cristina

Date: 15/09/2025

Signed: Director: Dan Butnarescu

Dan Butnarescu