



CORPORATE FINANCE FACULTY GUIDING PRINCIPLES OF PROFESSIONAL CONDUCT

Introduction

The ICAEW Corporate Finance Faculty expects all of its members to uphold the highest standards of professional conduct and business ethics.

Whilst a significant proportion of the Faculty's membership is already bound by codes of conduct or ethics of a professional or regulatory body (such as the ICAEW, the Financial Conduct Authority and the Law Society), the Faculty Board considers that all of its members should, in any event, be required to comply with the guiding principles set out below.

These guiding principles, which are essentially statements of standards of professional and business behaviour, have been extracted from the ICAEW Code of Ethics.

Guiding Principles

A member of the ICAEW Corporate Finance Faculty shall comply with the following fundamental principles:

- **Integrity** - to be straightforward and honest in all professional and business relationships.
- **Objectivity** - not to allow bias, conflict of interest or undue influence of others to override professional or business judgments.
- **Professional competence and due care** - to maintain professional knowledge and skill at the level required to ensure that a client or employer receives competent professional services based on current developments in practice, legislation and techniques and act diligently and in accordance with applicable technical and professional standards.
- **Confidentiality** - to respect the confidentiality of information acquired as a result of professional and business relationships and, therefore, not to disclose any such information to third parties without proper and specific authority, unless there is a legal or professional right or duty to disclose, nor use the information for the personal advantage of the member or third parties.
- **Professional behaviour** - to comply with relevant laws and regulations and avoid any action that discredits the member's profession, employer or industry.