

IN THE CROWN COURT AT SOUTHWARK

BETWEEN

SERIOUS FRAUD OFFICE

-v-

(1) BLUU SOLUTIONS LIMITED

(2) TETRIS PROJECTS LIMITED (previously known as TETRIS-BLUU LIMITED)

STATEMENT OF FACTS

**PREPARED PURSUANT TO PARAGRAPH 5(1) OF SCHEDULE 17
OF THE CRIME AND COURTS ACT 2013**

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I. INTRODUCTION

1. This is an agreed Statement of Facts, in relation to two Deferred Prosecution Agreements ("the DPAs"); one between the Serious Fraud Office ("SFO") and Bluu Solutions Limited ("BSL"), and one between the SFO and Tetris Projects Limited ("TPL"). The Statement of Facts relates to:
 - a. four offences of bribery, contrary to Section 1 Bribery Act 2010, committed by BSL (counts 1-4);
 - b. one offence of failing to prevent bribery, contrary to Section 7 Bribery Act 2010, committed by BSL (count 5); and
 - c. one offence of failing to prevent bribery, contrary to Section 7 Bribery Act 2010, committed by TPL (count 6).
2. BSL and TPL hereby agree that the facts set out in this Statement of Facts are true and accurate. Each company admits that it is responsible for its own acts.
3. Should the SFO pursue the prosecution against BSL that is deferred by the DPA or otherwise take action against BSL, BSL agrees that it will neither contest the admissibility of, nor contradict, this Statement of Facts in any proceedings that are part of or relates to such a prosecution. In any such proceedings this Statement of Facts would be admissible against BSL in accordance with section 10 of the Criminal Justice Act 1967.
4. Likewise, should the SFO pursue the prosecution against TPL that is deferred by the DPA or otherwise take action against TPL, TPL agrees that it will neither contest the admissibility of, nor contradict, this Statement of Facts in any proceedings that are part of or relates to such a prosecution. In any such proceedings this Statement of Facts would be admissible against TPL in accordance with section 10 of the Criminal Justice Act 1967.
5. This Statement of Facts at times refers to other companies in the corporate structure, specifically, Jones Lang LaSalle Limited ("JLL UK"), Jones Lang LaSalle Europe Limited ("JLL EU"), Jones Lang LaSalle Capital Investments Limited ("JLL Capital Investments") and Jones Lang LaSalle Incorporated ("JLL Inc"), which shall collectively be referred to as "JLL" or "the JLL Group". The ultimate parent of both BSL and TPL is JLL Inc which is incorporated in Maryland, USA and is listed on the New York Stock Exchange.

II. OVERVIEW

6. Prior to 6 August 2015, BSL and TPL were independent of each other, as BSL was not a part of the JLL Group before this date. Both companies competed in the commercial interior fit-out sector, but BSL was larger, longer established, and more profitable than TPL.
7. The indictment relates to activity that occurred both before and after BSL was acquired by the JLL Group. BSL is implicated in activity throughout the period of the indictment. TPL is jointly implicated in activity that occurred between December 2015 and July 2016, following the integration of BSL's business into TPL.
8. Between 1 March 2014 and 31 July 2016, BSL sought to influence the award of five contracts (Ernst & Young LLP ("E&Y"), Hermes Real Estate Investment Limited ("Hermes"), Myoderm Limited ("Myoderm"), Kaplan Financial Limited ("Kaplan") and Concentra Consulting Limited ("Concentra")) for fit-out and refurbishment work in Birmingham, Manchester, Leicester and London. BSL was successful in winning four of the five contracts. Two of those contracts were entered into by BSL (E&Y and Kaplan) and two by TPL (Myoderm and Concentra). BSL made unlawful payments totalling approximately **£466,858** to help secure those contracts. BSL offered or promised to make a further unlawful payment of **£77,000** to help secure a fifth contract (Hermes). BSL was not successful in winning that contract and the payment was not made. These payments were primarily orchestrated by two senior directors of BSL, the Chief Executive Officer (referred to in this document as "Director 1") and Chief Operating Officer (referred to in this document as "Director 2" who paid two agents who worked for third parties. Director 1 and 2 subsequently became CEO and COO of TPL. Director 1 and Director 2 are no longer directors of either BSL or TPL. In respect of four projects, the relevant agent worked for companies that had been engaged by the client to assist with project management, which included running a competitive tender to determine which company would be awarded the contract. In respect of the other project (Kaplan), the agent worked for a company that was competing with BSL to win the contract. In both situations, the payments were offered to induce or reward the improper performance of the agents' functions in order to provide BSL with an advantage in the tender processes. During this period BSL had minimal procedures in place to prevent persons associated with the company from committing bribery.

9. TPL was incorporated on 22 July 2010 and offered office fit-out services. Throughout the first five years of its operation (before becoming involved with BSL), TPL had a range of anti-bribery procedures in place, both locally and through its ultimate parent company, and showed a commitment to ethical business practices. During this period there is no suggestion that TPL engaged in bribery or any other form of misconduct.
10. On 6 August 2015, BSL was acquired by the group that owned TPL. The acquisition followed a comprehensive due diligence process undertaken in relation to BSL by professional advisers that included some consideration of anti-bribery compliance. However, BSL's directors did not disclose the true nature of BSL's relationship with third party agents from the due diligence process, which resulted in these issues not being specifically identified.
11. At the time of the acquisition, the intention was for BSL's business to be integrated into TPL and for TPL to be the company which continued in business into the future. An integration process was planned prior to the acquisition and preparations for the integration took place in the months following the acquisition, including retaining office space, establishing the IT infrastructure, as well as addressing legal, compliance, finance and HR matters, during which time BSL continued its normal operations. BSL's employees began working for TPL in early January 2016, at which time the legacy-TPL team moved to BSL's existing office. From that point, the composition of the Board of Directors of both companies was identical. TPL changed its name and branding to Tetris-Bluu Limited in early January 2016 in recognition of the transfer of the BSL business. From January 2016 all new contracts were entered into by TPL. In the first half of 2016, TPL used BSL's bank account to receive payments on new contracts that TPL had entered. This was a temporary arrangement while TPL set up a new bank account.¹ BSL continued to service its existing contracts but it has since been gradually wound down. The Integration Committee held its final meeting on 15 December 2015, but aspects of the integration process continued throughout 2016, leading up to a post-integration audit conducted in August 2016.
12. As part of the integration, on 15 December 2015 Director 2 became a director of TPL where he assumed the role of Chief Operating Officer, mirroring his role at BSL. On 16 December 2015 Director 1 became a director of TPL and assumed the role of Chief

¹ The first four payments from Myoderm totalling £1,003,730.14 and the first 12 payments from Concentra totalling £780,255 were received into BSL's account 31037917 notwithstanding that both contracts were entered into by TPL.

Executive Officer, also mirroring his role at BSL. In these roles, they continued the practice of making payments to agents working for third parties in order to provide BSL and TPL with an advantage in tender processes in relation to two of the five relevant contracts referred to above (Myoderm and Concentra).

13. The continuation of Director 1's and Director 2's improper conduct after they became directors of TPL resulted in a portion (**£142,610**) of the unlawful payments that related to TPL contracts being made, from the bank account used by BSL and TPL, while Director 1 and Director 2 were directors of TPL. Those payments related to two contracts. One (Concentra) was entered into by TPL on 21 January 2016. This occurred approximately one week after the agreed deadline for new business obtained by BSL to be awarded to the newly combined business with TPL. The other contract (Myoderm) was entered into on 9 March 2016 by TPL, after the contract was awarded in principle to TPL at the start of February 2016.
14. These unlawful payments were authorised by Director 1 and Director 2. TPL's other senior management did not become aware of them until later in 2016. This was in part due to Director 1's and Director 2's practice of routing payments to the agents via intermediaries thereby obscuring the identity of those agents from others at TPL and from TPL's parent company. The payments were made from BSL's bank account, which was shared by TPL for the first half of 2016.
15. As part of the integration of BSL's business into TPL, various anti-bribery procedures were introduced into the new combined business, which in many instances reflected the procedures that were already in place in the legacy TPL business. However, these procedures were not adequate to prevent persons associated with TPL from committing bribery, primarily due to the lack of top-level commitment by Director 1 and Director 2 in their leadership roles while at TPL and because they appear to have been determined to carry on as they had at BSL pre-integration and to conceal their intentions and conduct from legacy-TPL staff and other JLL Group companies.
16. The relationship between BSL / TPL and third-party agents was identified as a potential issue by a post-acquisition audit conducted by the JLL Group's Global Audit Team in August 2016. A firm of external lawyers were instructed to conduct an internal investigation, following which TPL decided to self-refer the conduct set out in this Statement of Facts to the SFO.

17. Director 2 was placed on gardening leave in September 2016 while in consultation for redundancy, which resulted in greater financial oversight from more independent personnel who assumed his role. No further improper payments to agents were made by BSL or TPL after July 2016. Subsequently, Director 1 and Director 2 were both suspended from their roles at TPL on 27 January 2017 and were removed as directors of the company in June 2017.
18. Following the discovery of the misconduct, TPL also took significant further steps to remediate its anti-bribery compliance programme and implement procedures to ensure that the improper payments could not be repeated. This included termination of all third-party relationships involved in the misconduct, introduction of an updated procurement policy and TPL-specific contracting policy, and implementation of additional financial controls. A full list of the comprehensive remedial steps taken by TPL is set out in paragraph 44 of this Statement of Facts.

III. THE COMPANIES

BLUU SOLUTIONS LIMITED

19. BSL was incorporated on 17 May 2004 under company number 05129372. The principal activity of the business is the delivery of interior fit-out services including design and build, or detail and build.
20. After its incorporation the company traded successfully and enjoyed year-on-year growth. During the accounting year that ended on 30 June 2014, prior to its acquisition, BSL reported a turnover of £54,585,855 and an operating profit of £1,040,685. The business had historically focused on the London market, which is where the company was based. However, by June 2014 BSL had begun to expand into other areas of the country and had opened offices in Birmingham and Manchester. In 2013 - 2014, BSL had approximately 68 employees. In January 2015, BSL opened a fourth office in Staffordshire.
21. Prior to the acquisition on 6 August 2015, BSL was fully owned by a parent company, Bluuco Limited, whose majority shareholder, Director 1, was also the founder and Chief Executive Officer of BSL. The company's financial statements for the year ended 30 June 2015 record that by that time, staff numbers at BSL had grown to 91.

22. On 6 August 2015, full ownership of BSL's parent company was transferred to JLL Capital Investments Limited. Following the acquisition, there was a five-month period during which the new owners prepared to integrate the operations of BSL into TPL. From January 2016, all new contracts that would have been entered into by BSL were instead awarded to TPL. From January 2016, BSL and TPL shared the same business premises in London. BSL remained active to service contracts that had yet to conclude ("legacy contracts") but it did not bid for any new work.
23. All legacy contracts have now been completed by BSL, other than certain residual financial matters, which remain to be resolved on some contracts.
24. Director 1 and Director 2 both remained registered directors of BSL throughout the period of the indictment, although Director 1 resigned as the Company Secretary of BSL on 6 August 2015. They ceased to be registered directors of BSL on 21 and 22 June 2017 respectively. Director 1 and Director 2 are both implicated in the activity that forms the basis of the charges set out in the indictment.

TETRIS PROJECTS LIMITED

25. Tetris Projects Limited was incorporated on 22 July 2010 under company number 07322946. Its ultimate parent is also JLL Inc, USA, through another UK subsidiary. During the relevant period and until December 2019, TPL's immediate parent was JLL UK, which in turn reported to JLL EU, a wholly owned subsidiary of JLL Inc. Following a corporate restructure in December 2019, TPL became an immediate subsidiary of JLL EU. TPL's main business activity is the provision of office refurbishment and fit-out services.
26. TPL's financial statements for its first three years of trading record an operating loss. The strategic report to the 2013 and 2014 financial statements stated that, "the company continues to enhance its project delivery and design capabilities and will be well placed to grow rapidly in the future once that platform is established."
27. TPL's financial statements for the year ended 31 December 2014, prior to the purchase of BSL, record a turnover of £20,524,321. They also show that the company had started to become profitable, recording an operating profit of £465,543. At that time, TPL had approximately 16 employees.

28. Following the acquisition of BSL on 6 August 2015, there was a five-month period during which preparations for the integration of BSL's operations into TPL took place. In mid-December 2015, Director 1 and Director 2 of BSL became registered directors of TPL. On 1 January 2016, the company resolved to change its name to Tetris-Bluu Limited. The change of name was registered on 15 January 2016.
29. Following the transfer of BSL's operations to TPL, all new contracts were entered into by TPL. The financial statements for the first full year following the transfer of BSL's operations to TPL, namely the year ending 31 December 2016, record that TPL's turnover had increased to £84,429,903 and employee numbers had expanded to approximately 102 staff.
30. However, financial statements for the year ending 31 December 2018 indicate that staff members had reduced to 49, which was driven by the departure of legacy-BSL employees. By the end of December 2020, the number of employees had further reduced to 33 and TPL's turnover was £11,336,695. On 12 January 2018, TPL reverted to its original name, Tetris Projects Limited, following the departure of all legacy-BSL senior management.
31. Tetris Projects Limited is referred to throughout this document as "TPL" notwithstanding that it used the name Tetris-Bluu Limited between 15 January 2016 and 12 January 2018.
32. Director 1 and Director 2 ceased to be registered directors of TPL on 21 and 22 June 2017 respectively.

IV. OTHER RELEVANT ENTITIES AND INDIVIDUALS

33. Between 1 March 2014 and 31 July 2016 ("the relevant period"), payments were made to induce two individuals, Roger Dewhirst and Agent 2, to perform their functions improperly, or to reward them for performing their functions improperly.

Roger Dewhirst

34. Roger Dewhirst occupied the following roles during the relevant period:

- a. He was employed as Associate Director by Sweett Group Plc (“Sweett”), which was the company appointed by E&Y to assist with tasks that included running a competitive tender for a contract to refurbish offices in Birmingham. Sweett was also the company that was appointed by Hermes to assist with tasks that included running a competitive tender for a contract to refurbish offices in Manchester (Counts 1 and 2).
- b. He was employed as Business Development Director by Hill International, Inc (“Hill”) which was the company appointed by Myoderm to assist with tasks that included running a competitive tender for a contract to fit out a warehouse in Leicester (Count 2).

ORANGE CAPITAL VENTURES LIMITED

35. ORANGE CAPITAL VENTURES LIMITED (“Orange Capital”) was incorporated on 14 March 2014. Its sole director and shareholder throughout the relevant period was the wife of Roger Dewhirst. On 6 April 2019, Roger Dewhirst also became a registered director of the company. Orange Capital received payments from BSL and TPL that were incentives or rewards for Roger Dewhirst.

AGENT 2

36. Prior to the relevant period, between 9 May 2011 and 5 March 2013, Agent 2 had been a registered director of BSL. His job title at BSL was Project Director.
37. During the relevant period, Agent 2 occupied the following roles:
 - a. He was employed as a New Business Development Director by Denton Associates (London) Limited (“Denton”), which was a company that competed against BSL in the competitive tender for a contract with Kaplan Financial Limited (“Kaplan”) for the fit-out of offices in London (Count 3).
 - b. Working through his own company, Zebco Limited (“Zebco”), he was appointed as Project Consultant by Concentra Consulting Limited (“Concentra”) to assist with tasks that included assisting with a competitive tender for a contract to fit out offices in London (Count 4).

ZEBCO LIMITED

38. Zebco was founded by Agent 2 on 21 February 2013, shortly before he resigned from BSL. Zebco was operated by Agent 2. Zebco received payments from BSL and TPL that were incentives or rewards for Agent 2.

V. THE SFO INVESTIGATION

39. In August 2016, JLL Group's Global Internal Audit team conducted a post-acquisition audit of TPL. That audit identified a number of red flags relating to the awarding of contracts to BSL and TPL. It also identified potential deficiencies in the company's controls that required further investigation. JLL instructed Grant Thornton UK LLP, an independent professional services firm, and Baker & McKenzie LLP, an external law firm, to conduct a review and undertake an internal investigation. That process led JLL Group to make a voluntary referral to the SFO on 1 December 2016. JLL also informed the United States Department of Justice and the Security and Exchanges Commission about the referral that it had made to the SFO.
40. JLL made a simultaneous referral to the UK Competition and Markets Authority ("CMA") in relation to separate conduct that involved participating in agreements and/or concerted practices to submit cover bids and/or exchange commercially sensitive information in relation to customer contracts. The referral led to the CMA entering into an Immunity Agreement on 27 February 2019 with BSL, TPL, Bluuco Limited and JLL Inc in respect of infringements of section 2(1) of the Competition Act 1998.² On 12 April 2019, the CMA issued an infringement decision and imposed fines on five other corporate groups that were also involved in the cartel offences that were voluntarily referred by JLL.
41. On 13 February 2017, the Director of the SFO opened an investigation.
42. The SFO investigation encompassed various modalities through which BSL and TPL sought, acquired and/or retained contracts. Over the course of the investigation, the SFO obtained 4.2 million documents. Material was provided to the SFO voluntarily,

² CMA Case 50481 "Design, construction and fit-out services".

pursuant to notices issued under section 2 of the Criminal Justice Act 1987, and in response to letters of request for international legal assistance. The SFO conducted interviews with witnesses. It also conducted interviews under caution with suspects. The material obtained by the SFO included documents provided by JLL and its subsidiaries, the client companies involved in the respective contracts and tenders, project management companies, and various financial institutions.

43. JLL and its subsidiaries co-operated with the SFO throughout the investigation:
- a. They voluntarily provided the SFO with detailed initial reports, including reports on the methodology used during the internal investigation and its findings.
 - b. They identified relevant documents and key individuals.
 - c. They subsequently undertook to preserve evidence and provide it to the SFO promptly in an evidentially sound format in response to Section 2 notices.
 - d. They voluntarily provided the SFO with summaries of the first-hand accounts of witnesses who were interviewed during the internal investigation.
 - e. They made witnesses available for interview by the SFO and met the cost of their legal fees when appropriate.
 - f. They consulted with the SFO while undertaking corporate restructuring.
 - g. They ensured that compromise agreements with employees taking redundancy provided for the witnesses to continue to co-operate with the SFO.
 - h. They complied with the SFO's request not to pursue further lines of enquiry or speak to witnesses without the SFO's prior consent.
 - i. They complied with the SFO's requests regarding communications with third parties.
 - j. They complied with the SFO's request to keep the relevant corporate entities active rather than cause them to be dissolved as had been the intention following the acquisition.
 - k. To avoid a risk of prejudice to the SFO's investigation, JLL entered into a Standstill Agreement in civil litigation it had initiated against Director 1 and Director 2 that related to the same matters that were being investigated by the SFO.
 - l. They engaged constructively and pragmatically with independent counsel instructed by the SFO to identify documents that are subject to legal professional privilege.
 - m. They provided a limited waiver of privilege in relation to a significant amount of material, including pre-acquisition due diligence reports, lawyer's notes on the

interviews of witnesses during the internal investigation, some internal correspondence and external legal advice.

- n. They were pro-active in relation to the SFO's investigation, including offering to provide a presentation to the SFO on TPL's improved compliance programme, which was presented in early 2020 and seeking to engage with the SFO's investigation team.
- o. They continued to provide timely co-operation to the SFO despite the significant challenges posed by the pandemic.

44. Following the referral to the SFO, JLL has undertaken the following remedial, consolidating and strengthening action with respect to TPL:

- a. The overwhelming majority of the senior management team at TPL (and BSL) has been replaced, including the Chief Executive Officer, the Chief Operating Officer and the Chief Financial Officer. Disciplinary action was taken against Director 1 and Director 2, which was initiated in January 2017.
- b. TPL has terminated relationships with all third parties involved in the conduct in the first half of 2017.
- c. JLL has also taken significant steps to improve the implementation and efficacy of corporate compliance processes within TPL, including the introduction of an updated procurement policy and TPL-specific contracting policy.
- d. JLL has implemented additional financial controls within TPL. All expenses are controlled by a Delegation of Authority system which limits the ability of any individual to unilaterally approve an expense, particularly payments to third parties and employee expenses.
- e. Record-keeping has been improved, including in relation to gifts and hospitality.
- f. A new policy regarding introducers was implemented in 2017 under which payments to introducers must be formalised and must be disclosed to the ultimate client. TPL has not worked with any introducers for several years to date.
- g. Due diligence on TPL's staff, vendors and other third parties is undertaken by JLL UK's compliance team with support from TPL's legal and finance teams before their engagement and periodic reviews are required. (The due diligence checks for new employees and other third parties were introduced prior to the referral. The vendor due diligence guidelines were updated in April 2016 and again in 2019).
- h. All TPL's vendors, including suppliers, contractors, sub-contractors, networkers and/or agents are required to have a written contract in which compliance with a

Vendor Code of Conduct and the JLL Code of Ethics is an express term, with infringement justifying termination of the business relationship.

- i. Two lawyers were recruited to work predominantly within TPL. They report directly to the legal team within JLL UK to provide them with increased independence from the business.
 - j. TPL has adopted and implemented an updated Anti-Bribery and Corruption Policy and a Competition Policy, reinforcing its Code of Conduct and Code of Business Ethics.
 - k. Tailored and regular training is provided to staff on the policies and specifically on conflicts of interest, with sanctions for non-performance which include withholding or reducing annual performance bonuses.
 - l. Staff are positively encouraged to report concerns, and systems have been put in place to facilitate this in a variety of ways both within TPL and directly to JLL UK with the option of providing information anonymously. (These systems were in place prior to the acquisition of BSL).
 - m. JLL has issued a Modern Slavery Statement which it applies to its subsidiaries and the relevant obligations are included in all vendor contracts. The statement identifies how it manages the risk of modern slavery practices being operated within its supply chains.
 - n. JLL operates an Ethics Everywhere programme that reports annually, which began in 2003, and provides information on how JLL promotes ethical practices within all its group companies, as well as providing transparency on the number and types of compliance issues that have been identified and how they have been resolved.
 - o. Further internal audits and risk assessments have been undertaken at TPL with a focus on anti-financial crime practices and further improvements have been made.
 - p. Annual staff surveys are undertaken, enabling anonymous feedback to be given on whether compliance is being taken seriously. (Annual employee surveys were introduced in 2015, prior to the referral).
45. Further compliance measures are in the course of being planned and implemented as part of the development of the ongoing compliance programme at TPL. The number of employees and turnover of TPL have reduced year on year since the referral to the SFO, with the current number of employees having fallen to 33. Nevertheless, TPL has invested in significant further improvements in 2019 and 2020 to embed the ethical culture at Tetris. This includes a Risk and Governance Committee being established at TPL in 2020 that meets quarterly to oversee TPL's

business and control environment, an anti-bribery and corruption audit taking place in early 2020 and new training programmes being developed for roll out in 2021.

VI. OVERVIEW OF CHARGES

46. Between 1 March 2014 and 31 July 2016, BSL sought to influence the award of five contracts, set out below. Two senior directors of BSL, Director 1 and Director 2, authorised and orchestrated unlawful payments totalling approximately **£466,858** as inducements or rewards for Roger Dewhirst and Agent 2 to help to secure those contracts.
47. BSL was successful in winning four of the five contracts. Two of the contracts, **E&Y** and **Kaplan**, were secured prior to the acquisition of BSL. BSL also unsuccessfully bid for a third contract, **Hermes**, prior to the acquisition.
48. With respect to the remaining two contracts, **Myoderm** and **Concentra**, the bidding process and arrangements with Roger Dewhirst and Agent 2 commenced in August 2015 and September 2015 respectively, more than 3 months before the combining of the BSL and TPL businesses in January 2016. However, it was not until January and early February 2016 that these contracts were secured by Director 1 and Director 2. This meant that the contracts were awarded to and signed in TPL's name.
49. Payments were made to the agents directly and indirectly as inducements or rewards. Some indirect payments were made to Roger Dewhirst via intermediaries, including (i) an intermediary residing in Qatar ("Intermediary 1"); and (ii) a company registered in London, UK, owned by an associate of Director 1 ("Intermediary 2").

50.

Date	Amount	Description	Count
20/03/2014	£5,000	Payment via Intermediary 1 in Qatar to bank account held by Roger Dewhirst's wife	1
23/05/2014	£25,000	Direct payment to joint bank account held by Roger Dewhirst and his wife	1
03/07/2014	£30,000	Direct payment to bank account held by Roger Dewhirst's wife	1
08/09/2014	£22,000	Payment transferred via Director 1's personal bank account to Range Rover dealership for a vehicle registered to Roger Dewhirst's wife	2

Date	Amount	Description	Count
22/09/2014	£4,000	Retainer payment to Orange Capital (Roger Dewhirst's wife)	2
21/10/2014	£4,000	Retainer payment to Orange Capital (Roger Dewhirst's wife)	2
14/11/2014	£4,000	Retainer payment to Orange Capital (Roger Dewhirst's wife)	2
15/12/2014	£4,000	Retainer payment to Orange Capital (Roger Dewhirst's wife)	2
27/01/2015	£4,000	Retainer payment to Orange Capital (Roger Dewhirst's wife)	2
16/02/2015	£4,000	Retainer payment to Orange Capital (Roger Dewhirst's wife)	2
13/03/2015	£4,000	Retainer payment to Orange Capital (Roger Dewhirst's wife)	2
15/04/2015	£2,666	Retainer payment to Orange Capital (Roger Dewhirst's wife)	2
18/05/2015	£2,666	Retainer payment to Orange Capital (Roger Dewhirst's wife)	2
09/06/2015	£24,000	Payment to Zebco's bank account (Agent 2)	3
23/06/2015	£2,666	Retainer payment to Orange Capital (Roger Dewhirst's wife)	2
08/07/2015	£12,000	Payment to Zebco's bank account (Agent 2)	3
07/08/2015	£36,000	Payment to Zebco's bank account (Agent 2)	3
28/09/2015	£16,125	Payment to Zebco's bank account (Agent 2)	3
23/10/2015	£35,000	Payment to Zebco's bank account (Agent 2)	3
27/11/2015	£25,000	Payment to Zebco's bank account (Agent 2)	3
18/12/2015	£14,063	Payment to Zebco's bank account (Agent 2)	3
26/01/2016	£26,062	Payment to Zebco's bank account (Agent 2)	3 (£14,062) 4 (£12,000)
18/03/2016	£24,000	Payment to Intermediary 2 for onward transfer to Orange Capital (Roger Dewhirst's wife)	2
30/03/2016	£18,000	Payment to Zebco's bank account (Agent 2)	4
08/04/2016	£24,000	Payment to Intermediary 2 for onward transfer to Orange Capital (Roger Dewhirst's wife)	2
19/05/2016	£16,610	Payment to Zebco's bank account (Agent 2)	4
31/05/2016	£48,000	Payment to Intermediary 2 for onward transfer to Orange Capital (Roger Dewhirst's wife)	2

Date	Amount	Description	Count
10/06/2016	£30,000	Payment to Zebco's bank account (Agent 2)	3

Total **£466,858**

51. The charges in the indictment relate to five tenders:

- a. **Count 1** relates to **E&Y**. BSL made payments totalling **£60,000** to secure Roger Dewhirst's assistance in winning the contract.
- b. **Count 2** relates to **Hermes** and **Myoderm**. Payments totalling **£153,998** were made and a further **£77,000** was offered or promised to Roger Dewhirst in relation to these contracts:
 - i. In relation to **Hermes**, BSL offered, promised or made payments to Roger Dewhirst to help win the contract, but BSL was ultimately unsuccessful in securing the contract.
 - ii. In relation to **Myoderm**, BSL began making payments to Roger Dewhirst to secure his assistance in winning the contract. Whilst BSL's involvement in the Myoderm bidding process commenced in September 2015, the contract was eventually secured shortly after the transfer of BSL's business to TPL in January 2016 and so it was entered into by TPL. After January 2016, payments continued to be made from the bank account belonging to BSL, which was shared by TPL for the first half of 2016.
- c. **Count 3** relates to **Kaplan**. BSL made payments totalling **£206,250** to secure Agent 2's assistance in winning the contract.
- d. **Count 4** relates to **Concentra**. BSL offered or promised Agent 2 a financial incentive to secure his assistance in winning the contract. The contract was entered into by TPL. The BSL bank account, which was shared by TPL, continued to be used to make payments totalling **£46,609** to Agent 2 in relation to this contract.

52. **Count 5** relates to failures by BSL to prevent associated persons from committing bribery offences in relation to all five tenders that are the subjects of counts 1 to 4.
53. **Count 6** relates to failures by TPL to prevent associated persons from committing bribery offences in relation to one of the two tenders that are the subjects of count 2 and the tender that is the subject of count 4.

VII. **COUNT 1 (E&Y)**

Statement of Offence

BRIBERY, contrary to section 1(1) and (2) of the Bribery Act 2010.

Particulars of Offence

BLUU SOLUTIONS LIMITED between the 1st day of March 2014 and the 31st day of July 2014 offered, promised or gave Roger Dewhirst a financial advantage, namely payments totalling approximately £60,000, intending the said advantage to induce or reward the improper performance by Roger Dewhirst of his functions as an agent of a project management company, namely by showing favour to Bluu Solutions Limited in the course of the tender process for the award of a contract with **Ernst & Young LLP** in respect of the fit-out of commercial premises at 1 Coleman Square Birmingham.

Facts

54. Count 1 relates to Project Jaguar, which was a tender for E&Y. The work involved the refurbishment of three floors of an office building in Birmingham. In January 2014, E&Y appointed Sweett to undertake the project management, cost management, and health and safety aspects of the assignment. Sweett's role included running a competitive tender for the award of the contract to undertake the works. Sweett was required to provide independent and unbiased advice to E&Y. Roger Dewhirst used his position to promote BSL to his colleagues at Sweett and to E&Y. He also shared confidential information with BSL to help them win the tender.
55. The estimated value of the building works was £2.5 million.

56. Roger Dewhirst worked as an Associate Director for Sweett. He was not a member of the project management team for Project Jaguar, but he did have contact with his colleagues who were part of that team. Sweett's internal policies prohibited employees, including Roger Dewhirst, from receiving introduction or referral fees or payments from third parties.
57. On 6 March 2014, Roger Dewhirst sent an email to BSL in which he stated that he had spoken to his colleague and made sure that BSL was in "pole position" to go forward.
58. In an email dated 10 March 2014, Roger Dewhirst recommended BSL to his colleagues in the following terms:
"[Bluu Solutions] is extremely well thought of in the industry for their innovative approach and client focused ethos, they deliver projects on time and on budget [...] the thing that sets these guys apart from the rest as well as their excellent approach to delivery and client satisfaction is their willingness to share information and leads at a very early stage, when you are next sending PQQ/Tenders out for interiors work please can you give these guys a shot".
59. On 12 March 2014, Sweett informed BSL that it had passed the pre-qualification stage of the process and had been added to the list of bidders for Project Jaguar. Director 1 arranged to meet Roger Dewhirst that same day so that Roger Dewhirst could provide a "quick brief".
60. On 19 March 2014, Director 1 asked Director 2 to transfer **£5,000** to a bank account in Qatar that belonged to Director 1's brother and his brother's wife. Director 2 instructed a member of BSL staff to transfer the payment. Director 1 asked his brother to provide an invoice for the payment and explained that his brother would receive a "mirror invoice from my guy in the UK". The invoice for the payment to Qatar stated that the £5,000 was for "consultancy services". BSL transferred **£5,000** to Qatar on 20 March 2014. On 31 March 2014, Roger Dewhirst's wife received £4,830.08 into a personal bank account from Director 1's brother and his wife.
61. On 4 April 2014, Roger Dewhirst sent an email from his wife's Orange Capital email account to Director 1 stating that he had met a BSL employee the previous day and briefed her on what she needed to say and do to "progress this to a winning situation". Roger Dewhirst also stated that he had met with Sweett's quantity surveyor and "told him in no uncertain terms that I wanted this to go your way". Roger Dewhirst reported that a competitor to BSL had pulled out of the process. He also said that he had met with another BSL employee and

had given him a steer on how to price the job. Director 1 forwarded Roger Dewhirst's email to Director 2.

62. In an email chain dated 10 April 2014, Roger Dewhirst informed Director 1 that he planned to spend the day at BSL's Birmingham office on 15 April 2014, "making sure that everything is right for Ernst & Young". Director 1 and Director 2 arranged to meet each other the following day, 16 April 2014.
63. Four companies, including BSL, submitted sealed bids for the Project Jaguar tender. The Tender Report was dated 28 April 2014. Shortly before the report had been completed, Roger Dewhirst used his wife's Orange Capital email address to send Director 1 some internal Sweett email correspondence which indicated that BSL was in a strong position to win the contract. Director 1 replied, "Nice one!!" and stated that Roger Dewhirst should expect to receive a call later in the week regarding "that 25k". Director 1 forwarded the email to Director 2.
64. On 29 April 2014, Roger Dewhirst requested a copy of the Tender Report from his colleague at Sweett, who was a member of the project management team. He also asked for an indication of the points that Ernst & Young would probe at the interview stage of the tender process. Roger Dewhirst was provided with a copy of the agenda for the interviews and a copy of the Tender Report. The Tender Report was confidential and was not to be shared with the competing bidders because that would provide them with an unfair advantage. Roger Dewhirst promptly forwarded a copy of the Tender Report to BSL, including Director 1. Director 1 forwarded the email to Director 2 who replied, "He's earning his money!!".
65. E&Y and Sweett conducted post-tender interviews with the bidders on 1 May 2014. On 12 May 2014, Sweett named BSL as the preferred bidder. On 22 May 2014, Sweett confirmed to BSL that E&Y had appointed BSL as the main and principal contractor on Project Jaguar.
66. On 23 May 2014, Roger Dewhirst received a **£25,000** payment from BSL into a personal bank account that he owned jointly with his wife. The day before BSL sent the payment to Roger Dewhirst, Director 2 wrote to Director 1 stating that he was holding off paying the £25,000 until the following day. Director 2 stated that he was really not keen on paying Roger Dewhirst via a personal account in the future. Director 2 asked BSL's Financial Controller to liaise with Director 1 before he processed the payment to Roger Dewhirst.

67. Orange Capital, the company owned by Roger Dewhirst's wife, issued an invoice for **£30,000** to BSL, dated 28 June 2014. The invoice was for "Professional Consultancy fees relating to Business Development and Marketing Services in relation to successful Project win and win fee bonus". The payment details on the invoice related to an account belonging to Roger Dewhirst's wife. On 3 July 2014, BSL transferred £30,000 to the account identified on the invoice.
68. In an internal BSL email dated 4 June 2014, which related to Project Jaguar, Director 2 stated that there was a "fee payable of £60k". The three transfers made by BSL totalled **£60,000** although after deduction of banking charges, the total value of the payments received by Roger Dewhirst and his wife was £59,830.08.
69. The final value of the Ernst & Young contract was **£2,295,913** (excluding Value Added Tax). BSL's gross profit on the contract was **£20,719**.

VIII. COUNT 2 (Hermes & Myoderm)

Statement of Offence

BRIBERY, contrary to section 1(1) and (2) of the Bribery Act 2010.

Particulars of Offence

BLUU SOLUTIONS LIMITED between the 1st day of June 2014 and the 30th day of June 2016, offered, promised or gave Roger Dewhirst a financial advantage, namely payments totalling £230,998 over this period, intending the said advantage to induce or reward the improper performance by Roger Dewhirst of his functions as an agent of a project management company, namely by showing favour to Bluu Solutions Limited and Tetris Projects Limited (also known as Tetris-Bluu Limited), in the course of the tender processes for the award of contracts for the fit-out of premises, including contracts between the said companies and Hermes Real Estate Investment Management Limited in respect of Citygate Court, Moseley Street, Manchester and Myoderm Limited in respect of 1 Meer End, Birstall, Leicester.

Facts

70. Count 2 involves two specific projects and other unspecified future projects. The first project was for Hermes. The other was for Myoderm. In respect of each of these projects, Roger Dewhirst worked for companies that were appointed by Hermes and Myoderm to provide independent and unbiased advice. Roger Dewhirst used his position to promote BSL and TPL to Hermes and Myoderm. He also provided BSL with confidential information to help BSL and TPL win the tenders.
71. As detailed below, the financial advantage set out in the particulars of count 2 (**£230,998**) comprises retainer payments (**£35,998**), payments made via Intermediary 2 (**£96,000**), a payment for a Range Rover (**£22,000**), and a further promised **£77,000** which was ultimately not paid.
72. Following the successful bid for the E&Y contract (count 1), BSL decided in September 2014 to enter into an open-ended retainer agreement with Orange Capital, a company whose sole registered director and shareholder during the relevant period was Roger Dewhirst's wife. The agreement provided for BSL to pay Orange Capital a monthly retainer in return for providing commercial interior fit-out opportunities. Between 22 September 2014 and 23 June 2015, BSL made payments totalling **£35,998** pursuant to the retainer agreement. Roger Dewhirst sent Orange Capital invoices to BSL in respect of the retainer agreement and he chased payment from BSL. Evidence gathered during the SFO investigation indicates that the retainer payments were made on the basis that Roger Dewhirst would assist BSL to secure a particular volume of work.
73. Between 18 March 2016 and 1 June 2016, further payments totalling £96,000 (**£80,000** plus Value Added Tax) were made to Orange Capital via Intermediary 2. The payments were made from BSL's bank account which at that time was shared by TPL.
74. On 8 September 2014, Director 1 also used funds derived from BSL to make the initial payment of **£22,000** on a Range Rover that was transferred to Roger Dewhirst's wife a month after it was purchased.
75. The total value of the payments made on count 2 was **£137,998** (excluding Value Added Tax) (£80,000 + £35,998 + £22,000). Evidence gathered by the SFO indicates that such fees were usually calculated as 3% of the contract value. It can therefore be inferred that BSL anticipated that it would secure contracts worth approximately **£4.6 million** pursuant to the payments. Financial analysis of BSL's historic sales data indicates that

the average profit margin on such contracts was 9% of the contract value. So contracts worth **£4.6 million** were likely to produce a gross profit of approximately **£414,000**. Of that total, **£174,000** relates to payments that were made before BSL was integrated into TPL, and **£240,000** relates to payments that were made after that date.³

Hermes (Citygate Court)

76. Citygate Court was a project to refurbish a six-storey office building in Manchester. The client was Hermes. Hermes appointed Sweett to undertake the project management. Sweett was required to provide independent and unbiased advice to Hermes.
77. The estimated building cost was £3.5 million.
78. Roger Dewhirst recommended BSL to his colleagues at Sweett and suggested that BSL be added to the list of companies that would be invited to tender for the Citygate project.
79. Director 1 informed one of BSL's staff that Roger Dewhirst would provide information to help BSL to win the tender.
80. Tender documents were issued on 18 July 2014.
81. The initial tender deadline was extended twice to 26 September 2014. On 22 September 2014, Director 1 forwarded to a colleague a message that he had received from Roger Dewhirst in which Roger Dewhirst stated that he was waiting to receive BSL's finished tender so that "we can push it over the line".
82. Four companies submitted bids for the Citygate Court tender. BSL was the second most expensive of the four bids. Sweett then sought clarification from the contractors about aspects of their pricing.

³ The calculation of the anticipated profit is based on the payments actually made, excluding VAT on the basis that VAT would have been paid as a cost on top of the fee set at 3% of the contract value. This is different to the total amount of bribes paid, offered or promised, which is set out in the particulars of counts 2 (£230,998) and includes both VAT and the £77,000 that was offered or promised at an early stage during the arrangement but was never paid.

83. On 13 October 2014, Roger Dewhirst asked his colleague at Sweett for the exact and final figures from companies that had submitted bids for the tender. His colleague provided the figures and Roger Dewhirst forwarded them to Director 1. On the same day, Roger Dewhirst replied to his colleague at Sweett stating that the cheapest bidder, one of BSL's competitors, was "trying to buy this job and would put a third tier team on it." He then stated, "I think the recommendation has to go to Bluu on this."
84. On the same day, 13 October 2014, Roger Dewhirst shared with Director 1 an email which provided the name of a curtain wall supplier that one of BSL's competitors had identified, which had enabled the competitor to reduce its bid price.
85. On 27 October 2014, Roger Dewhirst sent an email to Director 1 in which he stated that he had a long conversation regarding the Citygate Court project, and he hoped to have "boxed this off" for BSL. Roger Dewhirst stated that they just needed the client to sign off, which should happen late this week or early next week.
86. On 6 November 2014, Roger Dewhirst sent an email to Director 2 in which he stated that it was looking likely that BSL would win the Citygate Court contract, which by then was worth £3.85 million. Roger Dewhirst said that his fee was **£77,000**. He stated that his fee was to be paid to Orange Capital, but he was keen to avoid any large single payments "so as not to spark any interest from HMRC". Roger Dewhirst then proposed two options for payment of his fee. Both options involved increasing the existing regular retainer payments that BSL made to Orange Capital so that they would incorporate the additional £77,000 fee for Citygate Court. One option also involved using a portion of the fee, £20,000, to pay the outstanding balance on the Range Rover that was registered to his wife.
87. BSL was ultimately not successful in securing the contract for Citygate Court. The Tender Report stated that BSL's tender did not reflect the client's requirements because a number of items had not been priced. The project management team recommended BSL's competitor to Hermes. BSL did not make the £77,000 payment offered or promised to Roger Dewhirst in relation to this contract.
88. BSL's unsuccessful bid for the Citygate Court contract was completed approximately 10 months before BSL was acquired by the JLL Group. TPL had no involvement in BSL's bid for the contract.

Myoderm

89. The Myoderm project involved the fit-out of a pharmaceutical warehouse in Leicester. The client was Myoderm.
90. In August 2015, Roger Dewhirst began discussions with Myoderm regarding the appointment of Hill as Project Monitor. At that time, Roger Dewhirst worked for Hill. His role on the project was Project Director. His role required him to act in the client's best interests and not to provide favourable treatment to any bidder. Hill's internal policies prohibited employees, including Roger Dewhirst, from accepting referral or introduction fees. Such behaviour would amount to gross misconduct and lead to immediate termination.
91. The estimated construction cost for the project was between USD 2.5 million and USD 3 million.
92. Myoderm had selected a fit-out contractor before Roger Dewhirst began to work with Hill. However, on 3 September 2015, Roger Dewhirst suggested to Myoderm that he could recommend alternative contractors to invite to tender for the contract.
93. On 7 September 2015, Roger Dewhirst forwarded to Director 1 at BSL his correspondence with Myoderm and the attached project plans and schedule. Roger Dewhirst proposed to Director 1 that BSL could displace the existing contractor. Two days later Roger Dewhirst sent the same email again, this time copying it to Director 2
94. On 10 September 2015, Roger Dewhirst advised Myoderm that the existing contractor would struggle to deliver the project on time and on budget. Roger Dewhirst stated that he had approached a couple of contractors that were used to the type of scheme that Myoderm required. Roger Dewhirst stated he had worked with both contractors for more than 15 years and neither had ever let him down. Myoderm replied raising concerns about the delay that would be caused if they were to seek quotations from alternative contractors. Roger Dewhirst forwarded the emails to Director 1 and Director 2 at BSL stating, "if we get this right this will be an immediate start".
95. In an email to Myoderm dated 16 September 2015, Roger Dewhirst set out his concerns regarding the existing contractor. Roger Dewhirst advised Myoderm to obtain prices from two other contractors that he knew had the capacity to do this type²⁴ of work.

96. Roger Dewhirst invited BSL and another company to provide quotations. The other company declined because the project, a pharmaceutical warehouse, did not fall within their core specialism. Roger Dewhirst then invited a third company to provide a quotation.
97. BSL arranged to visit the proposed site with a representative from Myoderm on 22 September 2015. BSL had not fitted out a pharmaceutical warehouse previously and it had no in-house expertise of the regulatory requirements that are applicable to storing controlled drugs. Prior to the visit, Roger Dewhirst advised BSL that the representative from Myoderm might ask if BSL had done this type of work before. Roger Dewhirst said BSL should reply convincingly that they have. Roger Dewhirst also suggested that BSL should start to prepare a list of examples to demonstrate a track record in this type of work. He speculated that some of BSL's staff might have gained relevant experience whilst working for previous employers.
98. On 24 September 2015, Roger Dewhirst provided Director 1 at BSL with the price and time-estimate quoted by BSL's competitor. That information was confidential and should not have been provided to BSL. Roger Dewhirst then wrote to Myoderm to advise them that both contractors needed more time to provide accurate costs, but they had both indicated that they could complete the project in a shorter time frame than the existing contractor. Myoderm replied, emphasising that both contractors should understand that the project was not a standard warehouse. Myoderm asked for references and details of previous projects undertaken by both companies.
99. On 1 October 2015, BSL's competitor provided Roger Dewhirst with their quotation for the project. That information was confidential and should not have been provided to BSL. Roger Dewhirst forwarded the quotation to BSL. On 2 October 2015, as Myoderm was pressing Roger Dewhirst for the alternative quotations, Roger Dewhirst reiterated to BSL that they could demonstrate relevant experience by relying either on work from a partner organisation, or on work undertaken by an employee with relevant experience obtained whilst working for a previous employer.
100. On 2 October 2015, BSL informed Roger Dewhirst what their bid price would be for the project. BSL's price included a hidden provision for a fee paid to Roger Dewhirst. The provision was hidden within mechanical and electrical costs because they would be difficult to analyse. Roger Dewhirst replied that BSL's price was 10% more expensive than their competitor. He advised BSL that in order to win the contract, BSL would need to bid around £1.59 million. There followed a chain of internal emails within BSL in which Director 1

discussed the bid price with his staff who advised Director 1 that BSL's price took into account the "Roger Dewhurst factor". Director 1 sought and received confirmation that BSL's price included both Roger Dewhurst's "bit" and a ten percent profit margin for BSL.

101. On 4 October 2015, Roger Dewhurst wrote to BSL's competitor stating that their price looked "light". He asked them to confirm that nothing had been omitted because there would be no opportunity to re-price the tender. The competitor subsequently increased its price.
102. When Roger Dewhurst submitted the final competitive tenders to Myoderm, BSL's competitor had become the more expensive option with an offer price of £1.8 million. BSL's offer price was £1.71 million and they proposed a shorter construction programme than the competitor.
103. On 8 October 2015, Roger Dewhurst recommended to Myoderm that they award the contract to BSL. Roger Dewhurst again warned Myoderm against using the existing contractor. In their reply, Myoderm indicated that they had discounted BSL's competitor but they still had some questions for BSL, which included seeking details of BSL's experience in the industry. Roger Dewhurst forwarded the email to BSL and wrote, "let's get these questions answered and if all is well the job is ours".
104. On 20 October 2015, Roger Dewhurst wrote to BSL stating that the delay in answering Myoderm's questions was embarrassing. Roger Dewhurst complained about the level of service that he was receiving from BSL and indicated that he had office refurbishment work worth nearly £100 million coming up over the next 12 months.
105. On 21 October 2015, Roger Dewhurst's wife sent the first of two invoices to Intermediary 2 requesting that it make a payment to Orange Capital in respect of the Myoderm contract. This invoice was sent at a time when it appeared that the contract would be awarded to BSL. However, this invoice was cancelled when it appeared that BSL's bid for the contract had been unsuccessful in November 2015. The second invoice from Orange Capital to Intermediary 2 in relation to the Myoderm contract was issued on 24 February 2016.
106. Ultimately, after the transfer of BSL's business to TPL in January 2016, £80,000 plus VAT was transferred from the bank account used by BSL and TPL to Intermediary 2, which retained the VAT and a further £5,000 as a "handling fee", and transferred the

remaining £75,000 to Orange Capital in three tranches. This transaction structure was another arrangement put in place by BSL to disguise the payments to Roger Dewhirst.

107. On 29 October 2015, Roger Dewhirst responded to questions raised by Myoderm about the differences in the bids from BSL and the existing contractor. Roger Dewhirst stated that he had worked with BSL on many projects and BSL had never got it wrong. He said BSL is referred to as a “triple A contractor” which he said meant that they are the kind of contractor that clients go to first. Roger Dewhirst reassured Myoderm that the team that BSL had put on the project was superb.
108. On 30 October 2015, Myoderm asked BSL what experience they had of fitting out warehouses that had received regulatory approval from the Medicines and Healthcare products Regulatory Agency (“MHRA”). BSL responded that they were committed to taking on a specialist consultant to ensure that they complied with the MHRA’s requirements. When pressed by Myoderm, BSL confirmed that they had not worked on an MHRA project previously and they would not be able to provide a reference in respect of any previous work that had been approved by the MHRA.
109. In early November, Myoderm reconsidered whether to award the contract to BSL. On 2 November 2015, Roger Dewhirst shared with BSL a draft message that he had prepared to send to Myoderm. The draft message stated that Hill would still love to be involved in the project. In the message, Roger Dewhirst wrote, “our loyalty starts and ends with Myoderm and nothing ever would compromise this”. Roger Dewhirst sent the message to Myoderm later that day.
110. On 5 November 2015, Myoderm decided to revert to the contractor that they originally intended to use.
111. On 3 December 2015, Roger Dewhirst forwarded to BSL some correspondence from Myoderm and asked BSL to keep it “very confidential”. Roger Dewhirst said that the project was “far from dead”. The following day Roger Dewhirst asked BSL to urgently provide a case study to demonstrate that a previous project that BSL had carried out was identical to the Myoderm project. Roger Dewhirst invited BSL to use their “artistic licence” to make it look like they had undertaken this type of work previously.

112. In an email dated 7 January 2016, Roger Dewhirst told BSL that they were in pole position to win the Myoderm contract. Roger Dewhirst said he would be heavily involved in the project right up to the point where the contract was awarded to BSL.
113. Following further discussions, Myoderm decided to award the contract to BSL. By the time that Myoderm had made their decision on or around 2 February 2016, BSL's business had been transferred to TPL. Therefore, on 9 March 2016, the draft building contract was issued to TPL.
114. Legacy TPL individuals were not involved in the tender for the Myoderm contract that concluded on 2 February 2016, nor were they copied in on emails from Roger Dewhirst relating to the bid. Director 1 and Director 2 authorised the payments, which were made from the bank account used by BSL and TPL to Roger Dewhirst, via Intermediary 2. The funds were transferred between 18 March 2016 and 1 June 2016, before the internal audit in August 2016 which identified the improper conduct orchestrated by Director 1 and Director 2. The payments were made pursuant to invoices from Intermediary 2, which were addressed to BSL. As stated above, this payment mechanism had been put in place by Director 1 and Director 2 to disguise the arrangement with Roger Dewhirst.
115. The final value of the Myoderm contract was **£1,522,139** (excluding Value Added Tax). TPL's ultimate loss on the contract was **£190,243**.

IX. COUNT 3 (Kaplan)

Statement of Offence

BRIBERY, contrary to section 1(1) and (2) of the Bribery Act 2010.

Particulars of Offence

BLUU SOLUTIONS LIMITED between the 1st day of January 2015 and the 31st day of July 2016 offered, promised or gave [Agent 2] a financial advantage, namely payments totalling £206,250, intending the said advantage to induce or reward the improper performance by [Agent 2] of his functions as an employed director of Denton Associates (London) Limited, namely by providing assistance to Bluu Solutions Limited in the course of the tender process for the award of a contract with **Kaplan Financial Limited** in respect of the fit-out of premises at Spring House, Holloway Road London N71.

Facts

116. Count 3 relates to a project for the fit-out of classrooms and offices at premises in London. The client was Kaplan. Kaplan appointed a limited liability partnership registered in London, UK (“Intermediary 3”) as project manager and cost consultant. Agent 2 worked for Denton, which competed against BSL to win the contract. Agent 2 received payments from BSL in breach of his contract of employment with Denton. He then transferred a portion of those monies to the Intermediary 3 employee who acted as project manager for Kaplan.
117. The initial value of the contract was **£2,030,313**.
118. Agent 2 was employed by Denton from 21 October 2013, which was approximately eight months after he left BSL. Agent 2’s contract of employment with Denton prohibited him from undertaking any other employment whether paid or unpaid, and from having any interest in any other business or undertaking without the prior written permission of the Denton’s Managing Director. He had not obtained such permission from the Managing Director.
119. The project management company, Intermediary 3, invited companies including BSL and Denton to attend an initial interview on 4 February 2015.
120. Tender interviews took place on 5 March 2015.
121. On 6 March 2015, BSL was informed that it would be awarded the contract.
122. Between 8 June 2015 and 7 June 2016, Zebco, the company operated by Agent 2, issued three invoices to BSL, where two invoices were described as relating to a “Contractual agreement for house account consultancy for pre agreed Corpoarte [sic] accounts” and the third invoice was described as “Consultancy payment for Final works for Kaplan account”.
123. In an email dated 5 June 2015, before the first Zebco invoice was issued, Director 1 told Director 2 to expect to receive an invoice from Zebco relating to the Kaplan project. Director 2 replied, “Let’s start using personal emails for this sort of stuff...”. The three invoices together totalled **£206,250**. When BSL received the first invoice, they annotated

it “Agents fee = Kaplan”. Director 2 referred to it as “the Kaplan intro fee”. The third invoice was described by Agent 2 in his cover email as the “final invoice for consultancy works for Kaplan.”

124. Between 9 June 2015 and 10 June 2016, BSL made nine payments to Zebco that totalled **£206,250** in respect of the Kaplan project.
125. Between 30 September 2015 and 15 July 2016, Zebco made five onward transfers totalling **£64,620** to Intermediary 3, whose employee acted as project manager on the Kaplan project.
126. The final value of the Kaplan contract was **£3,030,000** (excluding Value Added Tax). BSL’s gross profit on the contract was **£445,711**.

X. COUNT 4 (Concentra)

Statement of Offence

BRIBERY, contrary to section 1(1) and (2) of the Bribery Act 2010.

Particulars of Offence

BLUU SOLUTIONS LIMITED between the 1st day of August 2015 and the 31st day of May 2016 offered, promised or gave [Agent 2] a financial advantage, namely payments totalling £46,609, intending the said advantage to induce or reward the improper performance of his functions as a project manager, namely by showing favour to Bluu Solutions Limited and Tetris Projects Limited (previously known as Tetris-Bluu Limited) in the course of the tender process for the award of a contract with **Concentra Consulting Limited** in respect of the fit-out of premises at 100 Cheapside London EC2V.

Facts

127. Count 4 relates to a contract for Concentra for the fit-out of third-floor offices in London.
128. On 25 September 2015, Director 1 asked one of his staff at BSL to arrange a meeting with Agent 2 with a view to helping him to find some opportunities to act as a project

manager for potential clients. On 30 September 2015, the member of staff reported back to Director 1 that he had arranged a second meeting with Agent 2 to look at opportunities. In further email correspondence, BSL discussed various opportunities for Agent 2 to act as a project manager for third parties.

129. In the late summer or early autumn of 2015, Concentra engaged a property agent to help them find new office premises. The news that Concentra was looking to relocate to new offices became known within the property fit-out market.
130. On 21 December 2015, Concentra met with a representative from BSL to discuss the office fit-out project.
131. On 22 December 2015, Concentra appointed Agent 2 of Zebco to act as their project management consultant. Agent 2's role included running the tender process and advising Concentra on proposals from potential contractors. Agent 2 was required to act without bias to any potential contractor.
132. In a letter to BSL dated 4 January 2016, Agent 2 confirmed that Zebco had been appointed to act for Concentra.
133. In January 2016, BSL completed its merger with TPL.
134. On 11 January 2016, days before the transfer of BSL's business to TPL, representatives from BSL met with Concentra to pitch for the project. Following the meeting, BSL received feedback that Concentra preferred the presentation from one of their competitors. The following day, Agent 2 attended what was by that time the combined offices of TPL and BSL to brief them before they attended a second meeting with Concentra on 13 January 2016 to deliver their final presentation. Concentra had not instructed Agent 2 to brief TPL and BSL at their offices, although an executive from Concentra observed that that the provision of feedback to contractors by someone in Agent 2's role in the tender process would not be unexpected.
135. Following the final presentation on 13 January 2016, Concentra decided to award the contract to TPL on 21 January 2016, owing to the transfer of BSL's business to TPL having taken place by this point in January 2016. Their decision was swayed by feedback that they had received from Agent 2 and his colleague (the same employee from Intermediary 3, now representing his own company, a private limited company

registered in London, UK, since dissolved (“Intermediary 4”) to the effect that the competitor’s proposal was less credible than TPL’s technically and that TPL would be better able to deliver the project.

136. The contract documents were issued on 21 January 2016.

137. Zebco issued BSL with two invoices dated 26 January 2016 and 14 March 2016, and one invoice to TPL dated 17 May 2016. The invoices did not reference any specific project, but BSL and TPL recorded internally that they were expenses incurred in relation to the Concentra project. The total value of the invoices was **£46,609.62**. Payment to Zebco was made from BSL's bank account, which at that time was also used by TPL.

138. The project was completed on 3 June 2016.

139. The total value of the Concentra contract was **£682,606** (excluding Value Added Tax). The gross profit was **£137,997**.

XI. COUNT 5 (E&Y, Hermes, Myoderm, Kaplan, Concentra)

Statement of Offence

FAILURE OF A COMMERCIAL ORGANISATION TO PREVENT BRIBERY, contrary to section 7 of the Bribery Act 2010.

Particulars of Offence

BLUU SOLUTIONS LIMITED between the 1st day of March 2014 and the 31st day of July 2016 failed to prevent persons associated with the said company from bribing Roger Dewhirst and [Agent 2], intending to obtain or retain business for Bluu Solutions Limited from **Ernst & Young LLP, Hermes Real Estate Investment Management Limited, Kaplan Financial Limited, Myoderm Limited and Concentra Consulting Limited** or to obtain or retain an advantage in the conduct of business for the said company.

Facts

140. Count 5 relates to the failure by BSL to prevent its employees, namely Director 1 and Director 2, from committing bribery offences to provide BSL with an advantage in relation

to the five tenders that are the subjects of counts 1 to 4. BSL's culpability for the failure to prevent bribery runs from 1 March 2014 to 31 July 2016.

141. In March 2011, the Ministry of Justice published guidance about procedures that companies can put into place to prevent persons associated with them from committing bribery. This guidance makes clear that such procedures should be proportionate to the companies' specific bribery risks.
142. Both BSL and TPL operate within the broader construction sector, which is known for being potentially higher risk for bribery and corruption. However, in the case of BSL and TPL this sectoral risk was offset to some degree at the time of the acts described in counts 1 to 4 by the relatively small size of each company (both in terms of turnover and number of employees), the fact that both companies operated specifically in the UK (and not overseas) and the fact that each company's primary customers were private commercial enterprises and not public bodies. Pursuant to the Ministry of Justice's guidance, all of these factors combined generally indicate lower to medium bribery risk.
143. The Ministry of Justice's guidance on procedures that companies can put into place to prevent persons associated with them from committing bribery is formulated around a further six guiding principles.

Bluu Solutions Limited's Anti-Bribery Programme

Principle 1: Proportionate Procedures

144. Prior to the acquisition, BSL had minimal procedures in place to prevent associated persons from committing bribery. While there existed a specific Anti-Bribery and Corruption Policy branded "Bluu", as opposed to a mere requirement for ethical conduct included in other documents, this policy was generic in nature and was not effectively implemented or enforced. Many staff at BSL were also unaware of the Anti-Bribery and Corruption Policy's existence.

Principle 2: Top Level Commitment

145. In their senior leadership roles at BSL, Director 1 and Director 2 did not demonstrate their commitment to preventing bribery by persons associated with BSL. To the contrary, they were primarily responsible for the acts that form the basis of counts 1 to 4.

Principle 3: Risk Assessment

146. BSL did not conduct any formal bribery risk assessment on its business or third-party relationships, including relationships with external project managers, and did not undertake adequate due diligence with respect to those relationships.

Principle 4: Due Diligence

147. BSL did not conduct anti-bribery due diligence on its third-party relationships, including networkers, agents and introducers, and did not take any steps to mitigate the risks presented by these third parties.

Principle 5: Communication (including training)

148. BSL did not provide its staff with any anti-bribery training and did not otherwise communicate its bribery prevention policies and procedures to ensure that they were understood and embedded throughout the company.

Principle 6: Monitoring and Review

149. Finally, BSL did not conduct any regular monitoring and review of its anti-bribery procedures and to make improvements where necessary. While BSL's Anti-Bribery and Corruption Policy made reference to a "compliance manager" being responsible for monitoring its effectiveness and reviewing its implementation, this role does not appear to have been held by anyone at BSL.

XII. COUNT 6 (Myoderm, Concentra)

Statement of Offence

FAILURE OF A COMMERCIAL ORGANISATION TO PREVENT BRIBERY, contrary to section 7 of the Bribery Act 2010.

Particulars of Offence

TETRIS PROJECTS LIMITED (previously known as Tetris-Bluu Limited) between the 15th day of December 2015 and the 30th day of June 2016 failed to prevent persons

associated with the said company from bribing Roger Dewhirst and [Agent 2], intending to obtain or retain business for Tetris Projects Limited from **Myoderm Limited** and **Concentra Consulting Limited** or to obtain or retain an advantage in the conduct of business for the said company.

Facts

150. Count 6 relates to the failure by TPL to prevent its employees, namely Director 1 and Director 2, from committing bribery offences in order to provide BSL and TPL with an advantage in relation to the Myoderm tender, one of the two tenders that are the subjects of count 2 and the Concentra tender, the subject of count 4. The period relating to count 6 runs from 15 December 2015 to 31 July 2016.
151. As set out in more detail at paragraphs 140 to 142, a combination of factors in relation to the nature and scope of TPL's business together contributed to the company facing a generally lower to medium level of bribery risk during the relevant period. Pursuant to the Ministry of Justice published guidance about procedures that companies can put into place to prevent persons associated with them from committing bribery, TPL's anti-bribery procedures should have been proportionate to these risks during this period.

Tetris Projects Limited's Anti-Bribery Programme

152. TPL's anti-bribery programme was more developed than BSL's and in some areas achieved on paper the standards expected of a company of TPL's risk profile as set out in the Ministry of Justice's 2011 guidance. The programme was increasingly implemented across the business during the relevant period as part of the integration and post-integration process.
153. Prior to JLL's acquisition of BSL, the legacy Tetris company had a range of anti-bribery procedures in place pursuant to JLL Group requirements. Following the acquisition, governance measures were subsequently put in place to insert BSL into this compliance framework and to manage the anti-bribery procedures within the new TPL entity.
154. TPL had a designated Director of Procurement and Compliance with oversight of the anti-bribery programme, who initially reported into the Managing Director of the legacy Tetris business up until 1 January 2016 and subsequently reported into Director 2. "Legal & Compliance" was also a permanent agenda item for the weekly integration

meetings held between August – December 2015, which were attended by TPL's senior leadership, including on some occasions Director 1 and Director 2.

Principle 1: Proportionate Procedures

155. From the date of the acquisition, a range of anti-bribery related policies and procedures applied to TPL and BSL that had previously been in force within the legacy Tetris business. These included JLL Group's Code of Business Ethics, which explicitly stated that employees must never pay or take bribes, expressed JLL's intolerance of corruption and addressed specific bribery risks, including gifts and entertainment, facilitation payments and conflicts of interest.
156. The Code of Business Ethics was accepted by all employees (including legacy BSL employees) on joining TPL as a condition of their employment and adherence to it was required by specific clauses in TPL employment contracts. Director 1 signed a declaration at the start of his employment by JLL to confirm that he had read and understood this code.
157. In addition to the Code of Business Ethics, a number of other JLL Group policies and procedures in relation to bribery and corruption applied to TPL and BSL following the acquisition, including the following:
 - a. JLL's Corporate Governance and Compliance Policy Manual, containing 45 policies and procedures addressing compliance with specific laws and conduct risk issues (including Policy no. 4: Compliance with Code of Ethics, Policy no. 5: Legal and Regulatory Compliance Policy and Policy no. 6: Anti-Bribery Policy and Compliance Guidelines);
 - b. JLL EU, Middle East and Africa (EMEA)'s Anti-Bribery and Anti-Corruption Policy Statement;
 - c. JLL's procedures and mechanisms for raising ethics and compliance related concerns, including its anonymous 24/7 telephone call-in system and email system for employees to report concerns related to compliance with the Code of Business Ethics; and
 - d. JLL's Vendor Code of Conduct, which contained the provisions of the Code of Business Ethics that applied to JLL vendors, including the obligation to comply

with legal and regulatory compliance requirements and the obligation to conduct business interactions and activities with integrity.

158. Beyond the JLL Group level policies and procedures, a number of further UK-level procedures also applied to TPL, including a UK Gifts and Entertainment Policy, a UK Business Travel, Entertainment and Employee Expenses Policy, a Conflict of Interest Policy and a Professional Standards Guide. TPL also introduced its own business-specific Tetris EMEA Contracting Policy in June 2016.
159. However, while the above policies (with the exception of the Contracting Policy, which was introduced at a later stage) applied to TPL (and BSL from the point of the acquisition), initially they were not fully implemented. For example, the Vendor Code of Conduct was not issued by TPL to any suppliers from the date of the acquisition up until at least November 2015. Furthermore, after a new financial policy was introduced at TPL in January 2016, which required non-project related invoices to be sent to the JLL cost-centre in Poland, certain of BSL's legacy networkers were instructed to continue sending commissions or invoices for Intermediary 2 directly to TPL for processing via "the old route".

Principle 2: Top Level Commitment

160. In their management roles at TPL, Director 1 and Director 2 did not demonstrate their commitment to preventing bribery by persons associated with TPL. To the contrary, they continued engaging in the activities that underlay count 6. Neither individual was a sponsor of a strong compliance culture within TPL either from the perspective of their personal conduct or in respect of communication and implementation of policy standards.
161. During his time as TPL's Chief Executive Officer, Director 1, did not disseminate TPL's anti-bribery requirements across the business and on occasions directly contravened these requirements through his own conduct. He did not attend the mandatory "Welcome to JLL" induction training conducted following the acquisition, despite JLL's specific requirement that senior management attend and intention that senior management's presence at this session would demonstrate to legacy BSL employees the top-level commitment of TPL management to ethics and compliance. He also did not complete his mandatory performance review process, which included a requirement to certify his compliance with the Code of Business Ethics.

162. During his time as TPL's Chief Operating Officer, Director 2 demonstrated somewhat more engagement in the prevention of bribery policies than Director 1, by attending training and circulating relevant documents to staff. However, his actions which underlay count 6 undermined the tone from the top required for successful implementation of the anti-bribery and compliance programme.
163. Beyond Director 1 and Director 2, the remainder of TPL's management team were not aware of the improper activity which underlays count 6.

Principle 3: Risk Assessment

164. The pre-acquisition due diligence conducted on BSL had many characteristics of a proper risk assessment and included questions in relation to anti-bribery and corruption. A financial and taxation due diligence report by PwC dated 17 July 2015 noted that agents used by BSL did not typically have formalised or contractual arrangements, and they were generally sourced through networking at industry events and social settings such as pubs and clubs. The report stated that such networking was conducted largely autonomously; agents, including Orange Capital, were on retainer or success fee arrangements; and there were not always clear records in relation to fees paid to agents.
165. TPL anticipated the completion of a post-acquisition audit of the new business within one year of the acquisition, which would include consideration of bribery risk. As such, no specific bribery risk assessment was conducted during the integration and immediate post-integration period.

Principle 4: Due Diligence

166. TPL took a number of measures to review BSL's third parties and integrate them into the new business as required. Following the acquisition, in August 2015 the JLL Compliance team applied sanctions screening to BSL's clients, contractors and suppliers (including a number of agents that received commission payments from BSL). Subsequently, during the Integration Committee meeting held on 25 August 2015, it was agreed that TPL's Director of Procurement and Compliance and Finance Director would be jointly responsible for overseeing the process of reviewing the existing BSL supply chain and integrating suppliers and sub-contractors into the integrated business.

167. During the integration period, due diligence was conducted on BSL's subcontractors through requiring them to complete a "PQQ" ('pre-qualification questionnaire') form which included company information and details of processes in relation to areas such as management, environment and health and safety. BSL's top 20 sub-contractors by spend were initially prioritised in late 2015, and the process was later extended to TPL's top 40 sub-contractors.
168. Furthermore, in June 2016 TPL implemented a new Tetris EMEA Contracting Policy, which included obligations on subcontractors and suppliers to agree to comply with all applicable anti-bribery regulations in their contracts. The Contracting Policy also required all TPL staff to attend anti-corruption and ethics training within six months of joining the company, and any related periodic JLL training.
169. However, the PQQ process introduced during the integration period applied only to sub-contractors and was not carried out on other third parties such as networkers, agents or intermediaries. Therefore, the procedures did not identify the bribery risks that arose from arrangements with external project managers, and due diligence was not undertaken in relation to those relationships. In addition, during the relevant period TPL did not require certain third-party networkers and lead generators to enter into written contracts with TPL. As such, these third parties were not subject to the requirements of TPL's standard terms and conditions of business or the Tetris EMEA Contracting Policy.

Principle 5: Communication (including training)

170. Following the acquisition, TPL took various material measures to communicate its anti-bribery procedures across the business. These measures included a statement regarding the importance of compliance with the Code of Business Ethics that appeared during the log-on process for all TPL computers. TPL employees were not able to complete the log-on process unless they "clicked through" the statement and acknowledged that they had read the Code of Business Ethics and were compliant with it.
171. TPL employees were also required to certify their compliance with the Code of Business Ethics as part of their annual "Individual Performance Management Programme" appraisal. Employees were unable to complete the performance appraisal without providing this certification. However, while completion of the performance appraisal was a mandatory requirement for all employees at TPL, 18 TPL employees did not complete

the process in 2016, including Director 1. None of these employees were sanctioned for this.

172. In addition, post-acquisition integration training sessions were also held for all TPL and legacy BSL employees, during which members of JLL's Legal and Compliance teams explained JLL's expectations of its employees with regard to ethics, provided guidance on conducting business in an ethical way and shared JLL's confidential reporting helpline and website. During the training, "Ethics Everywhere" cards were also distributed to TPL attendees, which set out the ethical responsibilities owed to various stakeholders.
173. Five integration sessions were conducted in London between 24 September 2015 and 20 October 2015 and one in Birmingham on 11 November 2015. In total, 120 TPL employees attended the sessions and 7 employees did not attend, including Director 1. While attending the sessions was mandatory, there was no sanction for failing to attend.

Principle 6: Monitoring and review

174. TPL's anti-bribery procedures underwent numerous updates and developments during the course of the integration and immediate post-integration period in response to identified gaps and areas of improvement. These updates included the following:
 - a. implementation of a new expenses system within TPL commencing in October 2015;
 - b. introduction of a UK / EMEA Gifts and Entertainment Policy in November 2015;
 - c. introduction of a UK / EMEA Conflicts of Interest Policy in 2016; and
 - d. introduction of a new Tetris EMEA Contracting Policy in June 2016.
175. In addition, TPL was subject to a routine, post-acquisition audit by JLL's Global Internal Audit function as part of their 2016 audit plan (approved in December 2015). This audit was in development throughout the first half of 2016, when it was determined that the audit would focus on the control framework, project management, procurement and accounts payable, travel and entertainment. The audit team was also asked to give specific additional focus to cultural integration and the practices of the telesales team, which had been identified as areas requiring compliance assurance.
176. The post-acquisition audit commenced in August 2016 and identified the red flags relating to the awarding of contracts to BSL and TPL that ultimately led the JLL Group to refer this matter to the Serious Fraud Office in December 2016.