

Lobbying Policy

1. Purpose

Switchfoot Accounting is committed to conducting its business with integrity, transparency, and in alignment with its mission to create positive social and environmental impact.

This Lobbying Policy establishes clear guidelines to ensure that any lobbying or public policy engagement activities are consistent with **B Corp standards**, applicable laws, and our ethical commitments.

2. Scope

This policy applies to:

- All employees, partners, officers, and directors of Switchfoot Accounting
- Any third parties acting on behalf of Switchfoot Accounting (including consultants, trade associations, and contractors)

3. Definition of Lobbying

For the purposes of this policy, *lobbying* includes:

- Direct communication with legislators, regulators, or government officials intended to influence legislation, regulation, or public policy
- Participation in coalitions, trade associations, Professional Bodies or advocacy groups that engage in lobbying on issues relevant to our business
- Indirect lobbying, such as public campaigns or position statements intended to influence public policy

Routine compliance communications, technical responses to government requests, or nonpartisan educational activities are not considered lobbying.

4. Guiding Principles

Switchfoot Accounting's approach to lobbying and policy engagement is guided by the following principles:

- **Mission Alignment:** Any lobbying activity must align with our mission, values, and commitment to stakeholder well-being.
- **Ethical Conduct:** All activities must be conducted honestly, respectfully, and in compliance with applicable laws and regulations.

- **Transparency:** Lobbying positions and expenditures will be documented and disclosed as required by law and B Corp standards.

- **Partisanship:** Switchfoot Accounting does not support political candidates or political parties. We do oppose political candidates or political parties that actively work against our mission. This includes those who promote disinformation, create division or advance the causes of hate. We are pro-democracy, anti-fascist and anti-racist.

5. Permitted Activities

Switchfoot Accounting may engage in limited lobbying activities that:

- Support fair, transparent, and sustainable accounting, tax, and business practices
- Promote policies that benefit small businesses, communities, and the public interest
- Advance environmental sustainability, economic equity, and ethical governance

All lobbying activities must receive prior approval from the Director.

Our employees are permitted to openly support political candidates or political parties in their own time but are expected to live into Switchfoot's values at all times.

6. Prohibited Activities

Switchfoot Accounting does not:

- Make political contributions on behalf of the company
- Engage in lobbying that contradicts our mission, values, or B Corp commitments
- Use company resources to support or oppose political candidates or parties
- Engage in lobbying activities that could reasonably be perceived as unethical, misleading, or coercive

7. Professional Bodies, Trade Associations and Third Parties

When participating in Professional Bodies trade associations or industry groups that engage in lobbying:

- Switchfoot Accounting will evaluate alignment between the association's positions and our mission and values
- Any material misalignment will be addressed through advocacy within the association or reconsideration of membership
- Records of relevant memberships and dues will be maintained

8. Compliance and Recordkeeping

- All lobbying activities and related expenditures will be tracked and documented
- Required disclosures will be made in accordance with UK law.
- Records will be retained in accordance with Switchfoot Accounting's document retention policies

9. Oversight and Accountability

The Director is responsible for:

- Approving lobbying activities
- Monitoring compliance with this policy
- Reporting material lobbying activities as required for B Corp certification and recertification

Employees are expected to raise concerns or questions regarding lobbying activities without fear of retaliation.

10. Review and Updates

This policy will be reviewed by the Director at least every year, or sooner if legal requirements or B Corp standards change. Updates will be approved by leadership and communicated to all relevant stakeholders.