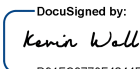
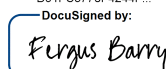
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DISTRIBUTION
1. All Employees

	Name	Designation	Signature	Date
Prepared by	Kevin Wall	Quality Assurance		27/08/2024
Reviewed by	Fergus Barry	HR Manager		27/08/2024
Approved by	Donal Lynch	Finance Director		27/08/2024

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REVISIONS, APPROVALS & DISTRIBUTION

REV NO.	DATE	DESCRIPTION	ORIGINATOR	APPROVED	ISSUED TO
0	30/10/15	PRELIMINARY ISSUE	D. McMahon	F. Frawley	See Distribution List
1	08/03/16	UPDATED – Section 3.11	M. Searson	D. McMahon	See Distribution List
2	20/10/16	UPDATED – Section 3.9 & 3.10	M. Searson	F. Frawley	See Distribution List
3	27/08/24	UPDATED – Section 3.9, 3.10 & 3.14	K. Wall	F. Barry	See Distribution List

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1.0 **Purpose**

Kirby is committed to operating within the relevant statutory, regulatory and legal requirements in all of the jurisdictions in which it works.

The failure to do so may expose Kirby to reputational damage, the incurrence of fines or penalties, and the loss of business. It may also expose directors and / or employees to disciplinary action up to and including dismissal and / or criminal prosecution.

This policy is mandatory and describes the **minimum** standards of behaviour required of all Kirby management, employees and supply chain.

2.0 **Scope**

This policy applies to all Kirby management, employees and supply chain.

It is the responsibility of all employees to ensure that they read and understand the Business Integrity Policy. Training will be given where required.

This policy applies to all jurisdictions in which Kirby works.

3.0 **Policy**

3.1 **Competition**

Kirby operates in a competitive market. It is Kirby policy to abide by the relevant competition law applicable to the jurisdiction in which it is working.

Any arrangement or agreement with competitors in regard to participation in the tendering process or tender prices or the sharing of any other commercially sensitive information with a view to distorting competition is strictly prohibited. It will be viewed as gross misconduct and subject to disciplinary action up to and including summary dismissal and notification to the relevant police force.

3.2 **Bribery and Corruption**

Kirby is committed to preventing bribery and corruption in all its forms, ensuring compliance with applicable laws, and promoting ethical business practices. Our goal is to maintain the highest standards of integrity and accountability. It is important to Kirby that its management, employees and supply chain are not connected in any way or seen to be connected in any way with bribery or corruption of any nature.

It is Kirby policy to comply with the relevant anti-bribery and anti-corruption legislation in each jurisdiction in which it operates. This includes but is not limited to the UK Bribery Act 2010, the Criminal Justice (Corruption Offences) Act, 2018 in Ireland, the Dutch Criminal Code in the Netherlands and generally recognised international best practice.

Our Anti-Bribery and Corruption Policy is aligned with the above legislation, which provides a comprehensive framework for combating bribery and corruption.

It is gross misconduct and an offense to offer, promise, give, request, agree, receive, or accept bribes. Our company is fully committed to adhering to these regulations and ensuring that our practices comply with the law.

Definitions:

- **Bribery:** Offering, promising, giving, accepting, or soliciting of an advantage as an inducement for an action which is illegal, unethical, or a breach of trust.
- **Corruption:** Abuse of entrusted power for private gain.
- **Facilitation Payments:** Small unofficial payments made to secure or expedite a routine governmental action by a government official.

Strictly Prohibited Conduct:

Kirby strictly prohibits:

- Offering, giving, or promising a bribe or facilitation payment.
- Requesting, agreeing to receive, or accepting a bribe.
- Bribing a foreign public official.
- Any form of corrupt behaviour, including but not limited to embezzlement, fraud, defalcation, deception or money laundering.

The offering of, giving or promising a financial or other advantage, (either personally or through a third party) for the purpose of bringing about an improper performance of a function or activity is strictly prohibited and will be viewed as gross misconduct and the relevant civil authorities will be informed.

The requesting of, agreeing to or receiving a financial or other advantage (either personally or through a third party), for the purpose of bringing about an improper performance of a function or activity, or to request, agree to or receive a reward for having done so is strictly prohibited and will be viewed as gross misconduct and the relevant civil authorities will be informed.

Due Diligence – Bribery and Corruption.

We conduct due diligence on all parties with whom we do business to ensure they adhere to our anti-bribery and corruption standards. This includes:

- Evaluating potential risks associated with third parties.
- Conducting thorough background checks.
- Requiring third parties to agree to our anti-bribery and corruption policy.

3.3 Gifts and Corporate Hospitality

It is Kirby policy never to seek to influence or be influenced in the giving or receiving of gifts or corporate hospitality.

Employees may not request, agree to, or receive any gifts, hospitality or any other benefit that may bring about or appear to bring about an improper performance of their function or activity, or that may place them under obligation to the donor.

The acceptance of any gift or hospitality may only be permitted if it:

- Is of a modest value/nominal value less than €250 which could not be misconstrued as an attempt to influence the receiver.
- Where declining would put the company at a disadvantage such as a client event.
- Is within the normal standards of courtesy, hospitality or protocol.
- The receiver informs their line manager of the gift or hospitality.

Reporting: Any gift or hospitality that exceeds the nominal value must be reported and recorded in the gifts and hospitality register kept by the Group Finance Director.

Prohibited Gifts: Cash or cash equivalents, lavish or frequent gifts, and any gift given with an expectation of something in return are strictly prohibited.

3.4 **Conflicts of Interest**

A conflict of interest may arise where the employee's position in Kirby affords him or her the opportunity to make a decision which would result in him / her or a connected party making a personal gain over and above the normal terms of his / her employment. Engaging in outside employment may also result in a conflict of interest.

Where a potential conflict of interest arises the employee must:

- Immediately make full disclosure to his / her manager of the potential conflict.
- Disqualify themselves from the activity around which there may be a conflict.
- Seek permission from their manager to engage in outside employment.

3.5 **Fraud and Money Laundering**

It is Kirby policy to comply with the financial regulations and money laundering legislation in the jurisdictions in which it operates. Money laundering offences may result in the incurrence of fines penalties and criminal charges. If in any case money laundering is suspected employees must report it to the Group Finance Director.

It is Kirby policy to endeavour to prevent fraud within the company. Fraud may be perpetrated against Kirby, a client, supplier or another third party or by a Kirby employee, a client, supplier or another third party.

Instances of fraud include but are not limited to misappropriation of funds, stock, or fixed assets. It can also include false reporting of results, falsification of documents or misrepresentation of information.

Once suspected any instances of fraud must be reported to the Group Finance Director who will investigate the matter. If substantiated the perpetrator may will be subject to disciplinary proceedings for gross misconduct and criminal charges.

3.6 **Data Protection/GDPR**

Kirby Group Engineering is a data controller of personal data relating to its past, present and future employees. As such, Kirby is obliged to comply with the principles of data protection/GDPR as set out in the Data Protection Acts 1988 and 2003 and GDPR Act 2018 which can be summarised as follows:

- Obtain and process personal data fairly.
- Keep it only for one or more specified and explicit lawful purposes.
- Process it only in ways compatible with the purpose for which it was given initially.
- Keep personal data safe and secure.
- Keep data accurate, complete and up-to-date.
- Ensure that it is adequate, relevant and not excessive.
- Retain it no longer than is necessary for the specified purpose or purposes.
- Provide a copy of his / her Personal Data to any individual, on request.
- Abide to our Privacy Statement.

Security measures are in place to prevent the unauthorised access, alteration, disclosure or destruction of the data. Specifically, access to Kirby's "Human Resources" HRIS system is strictly restricted in a secure location to a limited number of staff.

Kirby complies with the relevant data protection and GDPR legislation in each of the jurisdictions in which we operate. Kirby ensures that that all data held on employees and other third parties with whom we do business is stored securely, accurate, and not released to any person or entity who does not have a lawful right to receive it.

3.7 Information Technology

Employees of Kirby have a duty to use the IT responsibly and in compliance with all the Kirby Information Security Policies, including the IT Acceptable Use Policy and Mobile Device Policy.

3.8 Confidentiality

Kirby's employees shall not directly or indirectly divulge or communicate to any person (other than those within the employment of Kirby, whose province it is to know the same or with the prior written authority of Kirby or as otherwise required by law) nor shall they make use of (otherwise than for the purpose of performing their duties) any of the trade secrets, design, techniques, design improvements, know-how, business information, methods, lists, intellectual property or other confidential information of Kirby, or of a Kirby customer or partner or supplier or customer which they may (whether heretofore or hereafter) have received or obtained while in the service of Kirby, for the purposes of their employment or any information in respect of which Kirby is bound by obligation of confidentiality to a third party ("Confidential Information").

3.9 Employment Practice & Human Rights

Kirby is committed to a policy of equality of opportunity and diversity and inclusion in its employment policies, procedures and practices. Individuals will be selected, promoted, rewarded and developed on the basis of their performance and competence according to the requirements of the role. This policy is intended to avoid waste of talent and potential and to provide a positive working environment. It makes good moral and business sense. Kirby is also committed to ensuring that discrimination is unacceptable in its supply chain.

There are nine discriminatory grounds covered by the Employment Equality Acts 1998 to 2008 in Ireland. These grounds are:

- Gender
- Civil status
- Family status
- Sexual Orientation
- Religion
- Age
- Disability
- Race
- Membership of the Traveler Community

(The relevant statutory grounds will be applied in each jurisdiction as a minimum).

The company will not discriminate on any of the nine grounds or the relevant grounds in each of our international jurisdictions in the granting of pay and benefits. Pay and benefits will reward performance, competence, level of achievement and length of service.

Opportunities, both internal and external will be available to employees in line with group business needs, according to their performance, behaviours, and aptitudes demonstrated.

The company is committed to the use of non-discriminatory language and illustrations whether in words or in pictures (internal and external).

It is Kirby policy to ensure that it only recruits employees who are entitled to work in the jurisdiction in which they operate.

To ensure that this happens Kirby have a control system in place as part of their recruitment process as follows:

- Gain an understanding of the relevant laws regarding the employment of workers who are not from the country of operation.
- Follow the legal requirements when employing workers who have the legal ability to work within the country of operation e.g. as specified through the Asylum, Immigration and Nationality Acts and other relevant acts.
- Obtain evidence to validate the individual's identity and eligibility to work in the European Union, such as; birth certificates, passports, identity cards, social security numbers etc. and for non EU / EEA Nationals, a valid work permit.
- Retain copies of the relevant documents and evidence of entitlement to work for at least 3 years after the individual has left the employer (applicable to permanent and temporary workers).

Kirby will also endeavour to ensure that all of its subcontractors only employ personnel who are entitled to work in the jurisdiction in which they operate.

3.10 **Freedom of Association and Collective Bargaining**

Kirby is committed to the right of all its employees to freedom of association. The company has many employees who are trade union members and facilitates the recognised trade unions in their collection of membership subscriptions through the payroll system ('tick off'). Kirby is also part of the relevant industry negotiating bodies. Kirby is committed to paying the appropriate industry jurisdictionally relevant collectively agreed rates (CBAs). Kirby proactively partners with trade unions and other bodies in training and development initiatives. Kirby will also endeavour to ensure that its suppliers respect the rights of their employees to freedom of association and collective bargaining.

3.11 **Sourcing of Goods and Products**

It is Kirby policy to ensure that any goods procured are where practicable from a sustainable background.

Kirby will source goods locally where available and where it is commercially and logistically viable to do so in accordance with the project specifications.

Kirby will procure goods from sources committed to fair trade when available and where it is practicable to do so.

Kirby assesses its supply chain in an effort to ensure that goods are not procured from sources that involve the use of child labour at any stage of the production process.

Kirby will endeavour in so far as is practicable to ensure that all materials procured can be traced to a non-conflict region.

3.12 **Slavery and Human Trafficking**

It is Kirby policy to ensure, where practicable, that neither slavery nor human trafficking takes place within our organisation or within our supply chain.

Kirby will endeavour to use only reputable employment agencies to source labour. The Human Resources Department ensures all terms of employment are voluntary and compliant with relevant legislation in the country of operation. Senior managers and directors are responsible for ensuring there are no breaches within their department.

Kirby will endeavour in so far as is practicable to ensure that neither slavery nor human trafficking takes place in our suppliers' work practices and ensure where possible that our supply chain comply with Kirby policy on the issue.

Kirby have a zero tolerance approach to slavery and human trafficking and we will refrain from doing business with any organisation found to be in breach of our policy.

Organisations found to participate in slavery and human trafficking activities will be reported to the relevant authorities, as appropriate.

3.13 **Whistle Blowing Charter – Protected Disclosures**

It is Kirby policy to encourage employees to speak up when they become aware of or suspect a breach of this business integrity policy, employment policy, environmental policy or safety policy. This charter protects employees who report a breach.

- A whistle-blower as defined by this policy is an employee of Kirby who reports an activity that he / she considers to be illegal or dishonest to one or more of the parties specified in this policy.
- The whistle-blower is not responsible for investigating the activity or for determining fault or corrective measures; appropriate management officials are charged with these responsibilities.
- Examples of illegal or dishonest activities are violations of government or local laws, billing for services not performed or for goods not delivered, and other fraudulent financial reporting.
- If an employee has knowledge of or a concern of illegal or dishonest fraudulent activity, the employee is to contact his / her immediate supervisor or the Director Human Resources. The employee must exercise sound judgment to avoid baseless allegations. An employee who intentionally files a false report of wrongdoing will be subject to discipline up to and including termination.
- Whistle-blower protections are provided in two important areas – confidentiality and against retaliation.
- Confidentiality – Insofar as possible, the confidentiality of the whistle-blower will be maintained. However, identity may have to be disclosed to conduct a thorough investigation, to comply with the law and to provide accused individuals their legal rights of defence.
- The company will not retaliate against a whistle-blower. This includes, but is not limited to, protection from retaliation in the form of an adverse employment action such as termination, compensation decreases, or poor work assignments. Any whistle-blower who believes he / she is being retaliated against must contact the Human Resources Director immediately. The right of a whistle-blower for protection against retaliation does not include immunity for any personal wrongdoing that is alleged and investigated.
- All reports of illegal and dishonest activities will be promptly submitted to the Finance Director who is responsible for investigating and coordinating corrective action.
- Employees with any questions regarding this policy should contact Human Resources.

3.14 **International Sanctions**

Kirby operates in various European countries and will comply with all EU/UN and other international sanctions. Sanctions are restrictions on doing business with specified individuals, legal entities and/or countries. Sanctions are put in place by international organisations (including the European Union and the United Nations) or individual countries (USA & UK) due to threats to international peace and security, human rights abuses, other criminal conduct, and/or to combat terrorism.

Kirby do not do business in sanctioned countries or with sanctioned parties. We comply with applicable sanction laws and regulations regarding transactions in or with specific countries and parties, as well as import and export restrictions for specific services and materials.

Where any perceived risk that a counterparty may be subject to sanctions, advice should be sought from the procurement and legal departments.

4.0 **Responsibilities**

It is the responsibility of the Board of Directors to adopt this policy and ensure that it is communicated to all employees.

It is the responsibility of all employees to ensure that they read and understand the Business Integrity Policy. Training will be given where required.

It is the responsibility of the Group Finance Director to ensure that this policy is adhered to and that any suspected or reported breaches are fully investigated and that the required corrective action is taken.

It is the responsibility of the Associate Director, Supply Chain to ensure that all of our supply chain is aware of, understand and agree to abide by this policy in so far as is practicable.

5.0 **Consequences of Breaches**

Any reported or alleged breach of this policy will be investigated by the Human Resources Director. If upheld the consequences may be as follows subject to the seriousness of the offence:

- Employees will be subject to our company disciplinary procedures as per our employee handbook and disciplinary action up to and including dismissal may be taken.
- Supply chain partners may be suspended or removed from our approved suppliers list.
- Depending of the seriousness of the offence the matter may be reported to the relevant authorities in the jurisdiction in which we are operating and may result in criminal prosecution.

6.0 **Review and Update**

This policy will be reviewed and updated annually or more frequently if necessary to ensure any changes to Kirby's organisation structure and business practices are properly reflected in the policy.