John Paul Construction

Anti-Bribery + Corruption Policy

Background, Objective, and Scope

All John Paul Construction workers (including employees, contractors, agency workers and others working on behalf of the company) have a primary duty of care to conduct business with honesty and integrity at all times, and in compliance with our company's ethical standards.

The company is committed to adhering strictly to all relevant laws regarding bribery and corruption including, but not limited to, the Bribery Act 2010 and the Criminal Justice (Corruption Offences) Act 2018 and the Criminal Justice (Theft and Fraud Offences) Acts 2001 and 2021. The Company takes a zero-tolerance approach to bribery and corruption.

This policy should be read in conjunction with the company's Whistleblowing Policy and Code of Conduct.

If you are personally not comfortable with something, or feel unsure whether to report something, consider the following questions:

- Is it legal? If your answer to this is no, or if you have any doubts, it is time to speak up.
- What does my gut tell me? If it does not feel right, it probably is not.
- Does it comply with the principles of the company's Code of Conduct? Is it consistent with our Company Values?
- Would I be comfortable if it was made public?

If you have concerns, if it doesn't feel right, if you are unsure, or if you have so much as a niggle of doubt – it is time to speak up. Talk to your manager, or an appropriate company director for guidance in confidence.

Purpose

Bribery and corruption are unlawful in many countries. In the Republic of Ireland, bribery and corruption are criminal offences under the Criminal Justice (Corruption Offences) Act 2018, while under the UK Bribery Act 2010, bribery and corruption are punishable for individuals by up to ten years' imprisonment.

Furthermore, in the UK the Company can be found liable for the acts of staff and any associated third parties where we are found to have taken part in bribery and corruption, or where we are found to have failed to prevent bribery and corruption. The Company could face an unlimited fine, be excluded from tendering for public contracts and face serious damage to our reputation. We take our legal responsibilities very seriously and it is everyone's responsibility to ensure that our zero-tolerance culture against bribery and corruption is maintained.

Corruption is also a common law offence in its own right in the Republic of Ireland.

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A bribe is the offering of something (such as any type of gift, consideration or advantage offered or requested, for example, an award of a contract, a discount in a commercial transaction or an offer of employment) in order to gain an illicit advantage. Therefore, a bribe does not need to be a monetary sum. As such it is not acceptable for you (or someone on your behalf) to:

- give, promise to give, or offer, a payment, gift or hospitality with the expectation or hope that a business advantage will be received, or to reward a business advantage already given;
- give, promise to give, or offer, a payment, gift or hospitality to a government official, agent or representative to "facilitate" or expedite a routine procedure;
- accept payment from a third party that you know or suspect is offered with the expectation that it will obtain a business advantage for them;
- accept a gift or hospitality from a third party if you know or suspect that it is offered or provided with an expectation that a business advantage will be provided by the Company in return;
- threaten or retaliate against another worker who has refused to commit a bribery offence or who has raised concerns under this policy; or
- engage in any activity that might lead to a breach of this policy.

Corruption, in general terms, is an abuse of a position of trust in order to gain an undue advantage. A contract does not need to have been awarded, or a transaction does not need to have been executed for a corruption offence to have been committed. Similarly, a recipient does not need to benefit personally from a bribe - it may be that the intended beneficiary is a third party or a company. As such;

- You must not, either directly or indirectly, offer, promise or pay any type of consideration that might constitute a bribe.
- You must not, either directly or indirectly, request, agree to or accept any type of consideration that might constitute a bribe.

The risks of corruption are not always obvious. Accordingly, all workers (including employees, contractors, agency workers and others working on behalf of the company) must not:

- engage in any activity that might lead to a breach of this policy.
- make payments to any person (or favour them in any other way) if you know or are reckless as to whether this will involve that person in the misuse or potential misuse of their position (or performing their functions improperly)
- knowingly or recklessly misuse your position (or perform your functions improperly) in connection with payments (or other favours) for yourself or others
- deliberately or recklessly use advantages to try to influence any public official (either in Ireland or any other country) for business reasons.

You should exercise special care when doing business or engaging in activity in high-risk countries. For more details, please visit the Transparency International website. If you are travelling

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to or considering doing business in a high-risk country, you should speak to your line manager in the first instance.

Guidance

Giving and Receiving Gifts and Hospitality

This policy does not prohibit normal and appropriate gifts and corporate hospitality (given and received) to or from third parties. However, all forms of gifts and hospitality must be given or received openly and must first be approved by the appropriate Company director.

The company does not offer, or receive improper payments, gifts, hospitality or bribes as facilitation or reward for actions that may influence business decisions, or outcomes, or that may result in unfair advantage. We value fair competition. We do not engage in dishonest practices or corruption.

Our Principles

If we offer or receive customary gifts or hospitality, we always ensure they are appropriate and reasonable in nature, value and frequency. We ensure that they do not create obligations, or influence decisions.

Gifts and hospitality can include invitations to sporting events, concerts, dinners, or small gifts to show appreciation. We never accept cash, cash equivalent gifts, or any gift or hospitality of significant monetary value.

We require our employees to use good judgement and ethics before giving or receiving any gifts or hospitality by considering the following questions:

- Deliberately or recklessly use advantages to try to influence any public official (either in Ireland or any other country) for business reasons.
- What is the reason for the gift? Why are you receiving it? Is it appropriate? Is it reasonable?
- Who is it from? Have you been working directly with the person and is it relationship building, or is it someone who hopes to secure business or a favour?
- Will I put our client relationship, the company or myself in a compromising position as a result of giving or receiving?
- Does it come with conditions, or obligations whether implied or intended?
- Are there irregularities, or fraudulent consequences, e.g. are you being asked to falsify records, such as adjusting timesheets or day worksheets.
- Consider what the gift is? Is it reasonable, or excessive?
- Is it consistent with our Values and Code of Conduct and Business Ethics?
- Does it comply with this policy, the code of conduct and any gifting policy of the company the person gifting is employed by?
- Does it feel right? If you feel in your gut that something is not right – it probably is not.

If you have any doubt, discuss the matter with your manager or seek the approval of an

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appropriate director in the company before giving or accepting a gift or offer of hospitality.

Examples of inappropriate gifts and hospitality	Examples of bribery or corruption
Gifting or receiving a gift to influence the outcome of a business decision.	Employing somebody because they are a relative of a business partner.
Gifting or receiving small, repated gifts from the same business partner.	Offering to make or receive payment for customer or competitor information.
Gifting or receiving a gift without prior approval by a company director.	Promising of awarding work based on giving or receiving a financial benefit.

Facilitation Payments and Kickbacks
The Company does not make, and will not accept, facilitation payments or "kickbacks" of any kind. Facilitation payments are typically small, unofficial payments made to secure or expedite a routine government action by a government official. They are not commonly paid in the UK or the Republic of Ireland but are common in some other jurisdictions.

If you are asked to make a payment on our behalf, you should always be mindful of what the payment is for and whether the amount requested is proportionate to the goods or services provided. You should always ask for a receipt which details the reason for the payment. If you have any suspicions, concerns or queries regarding a payment, you should raise these with the relevant Company director in the first instance.

Anti-Fraud and Tax Evasion
We will keep financial records and have appropriate internal controls in place which will evidence the business reason for making payments to third parties. All accounts, invoices, memoranda and other documents and records relating to dealings with third parties, such as clients, suppliers and business contacts, should be prepared and maintained with strict accuracy and completeness. No accounts must be kept "off-book" to facilitate or conceal improper payments.

Maintaining accurate financial records is paramount to our business ethics. We record our financial transitions accurately and in a timely manner.

We fully disclose and pay all our tax liabilities.
We do not deliberately make false entry in company records. We are committed to detection and prevention of fraud and dishonesty, and any substantiated allegation will be treated as gross misconduct.

We record information accurately and any discrepancy must be highlighted and resolved, regardless of who they have come from. Always speak up about your concerns.

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What action should I take if?	
I have become aware of potential 'irregularities' in an expense claim?	We record information accurately and any discrepancy must be highlighted and resolved, regardless of who they have come from. Always speak about your concerns.

Conflicts of Interest

All staff are required to avoid situations that may give rise to a conflict of interest. Should a potential or actual conflict of interest arise, it must be promptly disclosed in writing to the appropriate Company director or your line manager.

Examples of Conflict of Interest

- Hiring a relative or person known to you by by-passing the Company recruitment process and skills and qualifications assessments.
- Holding a financial interest in any enterprise with which the Company has business dealings.
- Acting as a director, officer, employee or any other capacity for any business or other institution with which the company has a competitive or significant business relationship.
- Having a relationship with someone that you supervise.
- Engaging in outside activity which reduces the employee's impartiality, judgement, effectiveness or productivity on the job.

Charitable and Political Donations

Any contribution of company funds or other assets for charitable or political purposes must receive prior written approval from an Executive Director. This does not prevent employees from making personal and relatively nominal donations on their own behalf.

Contract Terms

All contracts and transactions must comply with the law. All payments made under contracts should be traceable (i.e. not made in cash).

All payment terms in contracts must have clear commercial justification, with fair and proportionate benefits for all parties. All contractual payment terms should be transparent and the basis for any calculations clearly explained.

Any new contracts should include anti-bribery and corruption representations and warranties and a clause allowing for immediate termination of the contract by the Company if another contracting party or their agents pays or accepts bribes in connection with our business.

Due Diligence

As part of our procurement and risk due diligence processes, we are committed to investigating

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and being fully informed about the individuals and organisations with whom we have business dealings and about the markets in which we operate.
Such enquiries will be designed to, amongst other things:

- confirm a third party's role and position;
- confirm that a third party has a reputation for integrity and proper business conduct/ discover whether a third party has any history of corrupt conduct; and
- confirm that a third party has sufficient experience and expertise to competently fulfil their contracted role.

Staff should ensure that due diligence is conducted on high-risk relationships (for example for high value relationships, joint ventures, contracts in high-risk territories). Where staff identify a high-risk relationship or have queries as to whether they should conduct due diligence, they should contact the relevant Company director to ensure appropriate due diligence is carried out.

How to Raise Concerns
The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of all staff. If you have a concern, then please refer to the Whistleblowing Policy. Whistleblowing reports can be made confidentially and securely through the Company's confidential reporting system, available at https://johnpaul.integrityline.com/

All reports will be treated as confidential, and the Company will fully support all staff who refuse to participate in bribery and corruption and follow the Company's reporting procedure. Nobody will be penalised for losing business through a refusal to accept a bribe.