

**This Guidance note sets out what we mean by various terms used in our Anti-Bribery and Corruption Policy. This note should be read in conjunction with the Kier Group Anti-Bribery and Corruption Policy.**

Understanding what these words mean is important.

**Bribery** is when a person offers, promises or gives a financial (or other) advantage to another person with the intention of inducing or rewarding that person to act improperly (active bribery), or when a person requests, agrees to receive or accepts a financial (or other) advantage to act improperly (passive bribery).

In our industry, bribery could occur in situations such as tendering, appointing preferred suppliers, contractors and agents, awarding licences, in planning processes, as well as in supply chain settings – such as involving procurement or the transportation of goods and materials involving customs agents, logistics and haulage providers. This is not exhaustive and . bribery and corruption can be found at all levels from governments and government officials through to site operatives.

**Corruption** is a term often used interchangeably with bribery. However, corruption can involve a wider range of behaviours as well as the payment of bribes. Corruption includes any form of illegal, dishonest, illegitimate or bad behaviour intended to gain an advantage of some kind especially where this involves people in positions of power or influence.

**Facilitation payments** are usually small payments (or gifts) made to public officials in order to speed up or ‘facilitate’ actions the officials are already duty-bound to perform. We make no distinction between facilitation payments and bribes, regardless of their size or the local culture. Facilitation payments are strictly prohibited.

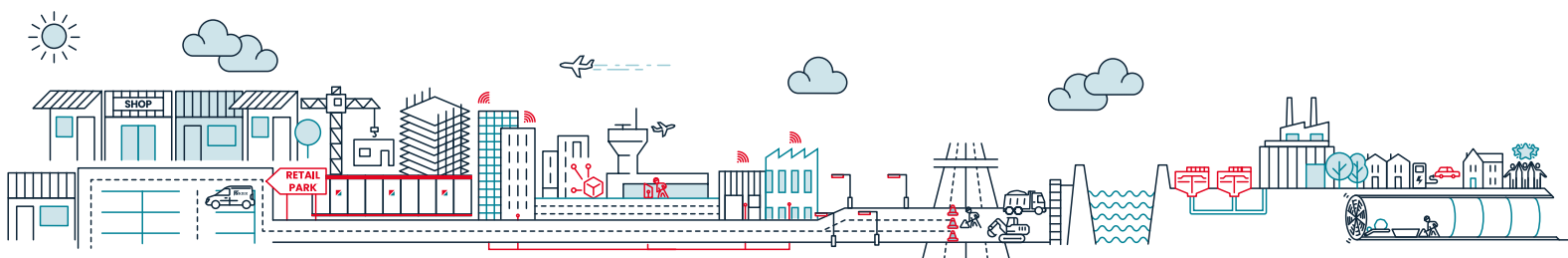
The only exception is where a payment is extorted from an employee. If an employee feels coerced or that their personal safety (or that of family or colleagues) is at risk, then they should make the payment but report it immediately to their Kier line manager or via the Speak-Up Helpline.

**Kickbacks and reciprocal agreements** or any other form of ‘quid pro quo’ are never acceptable – they are a form of bribery and corruption. We will also not participate in cartels, cover pricing, bid-rigging or any form of collusion, which are a breach of competition laws and can be closely linked to corrupt practices too. We will neither accept nor make improper payments to obtain new business, retain existing business, or secure any improper advantage.

**Corrupt third parties** could include a range of people acting on our behalf such as agents, consultants, contractors or sub-contractors. We wish to work only with those who are committed to our standards and will undertake due diligence to ensure this. We will engage a third party only when there is a clear business rationale for doing so and with an appropriate written contract. We will ensure all payments made to third parties are properly authorised and recorded.

**Excessive gifts and hospitality** can be used to exert improper influence on decision makers. We will only accept gifts and hospitality in accordance with our Gifts and Hospitality policy. We will ensure any gifts or hospitality we offer are reasonable in terms of value and frequency. We will never offer or accept gifts or

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hospitality if we feel it could influence a business decision or give the appearance of doing so. All gifts and hospitality must be permissible under the rules of the intended recipient as well as under our own policy.

**Inadequate financial controls or record keeping** can be exploited to hide bribes or corrupt practices. We ensure we maintain robust controls in place so that our financial and other records are accurate and complete and never misleading.

### What do we mean by “gifts” and “hospitality”?

A “**gift**” is any item of value provided or offered for the personal benefit of the recipient or a close contact (family, friend or colleague) at no cost, or a cost that is less than its commercial value. Gifts can also include offers of employment to family members, free services, rebates or discounts.

“**hospitality**” is any offer of travel, accommodation, food, drink or an invitation to any event (e.g. concert, sporting event, either as a spectator or participant) in the company of a third party (including a client), which the recipient has received, or has themselves offered, as a result of their or their business’s employment by Kier. If a representative of the third party is not present at an event as the host, tickets for the event will be regarded as a gift and will be subject to the gifts value threshold and procedure stated in this policy.

This policy does not apply to private gifts or hospitality either by Kier to its employees (for example rewards for long service or between Kier employees (for example for a birthday). That is at the discretion of the employees concerned. Gifts or hospitality provided to Kier employees which is partially or fully funded by Kier should be referred to the business unit FD or FBP (and onwards to Group Tax) to ensure it receives the appropriate tax treatment.

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