

Summary/Background

Bribery and corruption are crimes that have no place at Kier. We do not tolerate bribery or corruption in any form whether directly or through third parties. Bribery and corruption can occur in many forms; so, understanding them and recognising when they might occur is a key step in guarding against that risk. Wherever we work in the world – even in those jurisdictions where bribery may be accepted practice – we must be clear that we will not participate in or condone any form of bribery in our dealings with any party and we insist that those that work with us adhere to these standards too.

The giving or receiving gifts and hospitality (and other related business expenditure) is an area in which we need to take particular care. In a commercial setting it can foster good working relationships. This policy also clarifies when gifts and hospitality may be offered or accepted and the associated record-keeping requirements. See Annex 1 for details.

What is the requirement?

We have a ‘no tolerance’ approach to all forms of bribery and corruption. We want you to comply with the UK Bribery Act 2010 (the “Act”) and to act according to the spirit of this policy and demonstrate the Kier values in whatever you do for Kier.

Why is it important?

The Act sets out a comprehensive set of offences that enable courts and prosecutors to respond to bribery at home or abroad.

Key elements of the Act are offences of:

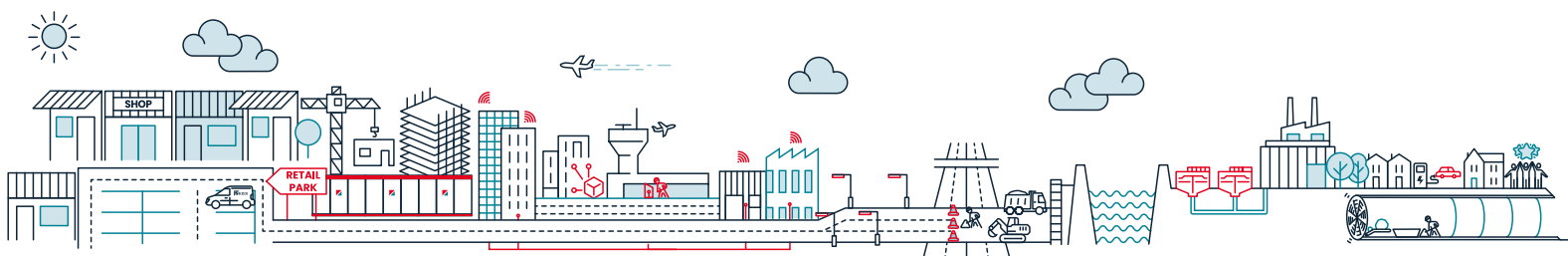
- offering, promising or giving of an advantage, and requesting, agreeing to receive or accepting of an advantage
- bribery of a foreign public official
- failure by a commercial organisation to prevent a bribe being paid for or on its behalf (the only defence is if the organisation has “adequate procedures” in place to prevent bribery).

Because Kier is a UK registered and listed company, all of its subsidiaries, directors and employees are subject to the Act wherever you are located. If you are based in another country, then the laws of that country will also apply to you but those laws are likely to be similar to those in force in the UK.

Bribes are not always a matter of handing over cash. Gifts, hospitality and entertainment can be bribes as well as offers of paid or unpaid employment or sponsorships or gifts to charities, where they are intended to influence a business decision. Any financial or other advantage offered or received can be a bribe if the intention is to induce someone to do something improperly.

Favours (where the monetary value may be small) as well as providing goods or services for free or at a discount can be bribes in certain circumstances. For example, personal favours related to your employment at Kier could amount to bribery; such as a Kier contractor carrying out works at your home free of charge or if you were offered any other personal discounts or benefits from a Kier supplier.

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What must I do/not do?

Our ‘no tolerance’ of bribery relies on every person at Kier and our associated persons always choosing to do the right thing. This requires a few simple commitments:

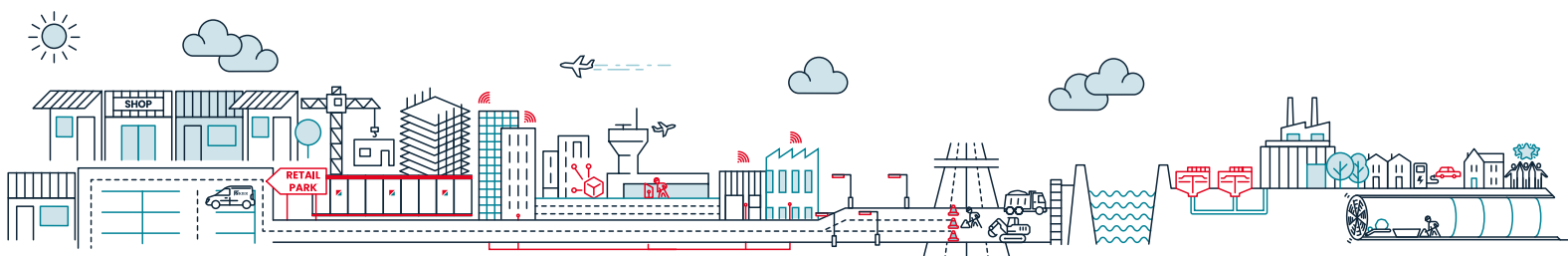
We will:

- Comply with this Anti-Bribery and Corruption Policy and any related procedures or standards
- Carry out regular training to help ensure compliance with this policy
- Comply with company rules on gifts and hospitality, political contributions and charitable donations (set out at Annex 1 below)
- Comply with our requirements concerning any conflicts of interest as set out in our [Conflicts of Interest Policy](#).
- Record all activities and transactions accurately, completely and transparently
- Follow appropriate due diligence and risk mitigation procedures before proceeding with any contract or other arrangement
- Seek advice if unsure how to proceed
- Report any suspected or actual breaches of this policy promptly and accurately to the relevant Kier line manager or via the Speak Up Helpline
- Be alert to ‘red flags’ and immediately report or seek guidance about them
- Complete a [bribery and approach record](#) if you are ever approached
- Understand high areas of risk and stay alert to them (such as Facilitation payments, Kickbacks and reciprocal agreements, engaging corrupt third parties (including agents, consultants, contractors or sub-contractors), excessive gifts and hospitality, hidden discounts and rebates, or inadequate financial controls or record keeping).

We will not:

- Offer, promise or pay bribes. This means you should never offer any financial or other advantage if this will involve someone misusing their position or performing their job or function improperly.
- Request, agree to or accept bribes. This means you should never misuse your position at Kier or perform your job improperly in connection with any financial or other advantage offered to you or to someone else.
- Participate in any form of corrupt behaviour
- Use company funds, in the form of payments or gifts and hospitality for any unlawful, unethical or improper purpose
- Authorise, make, tolerate or encourage, or invite or accept, any improper payments to obtain, retain or improve business
- Permit anyone to offer or pay bribes or make facilitation payments on our behalf, or do anything else we would not be permitted to do ourselves

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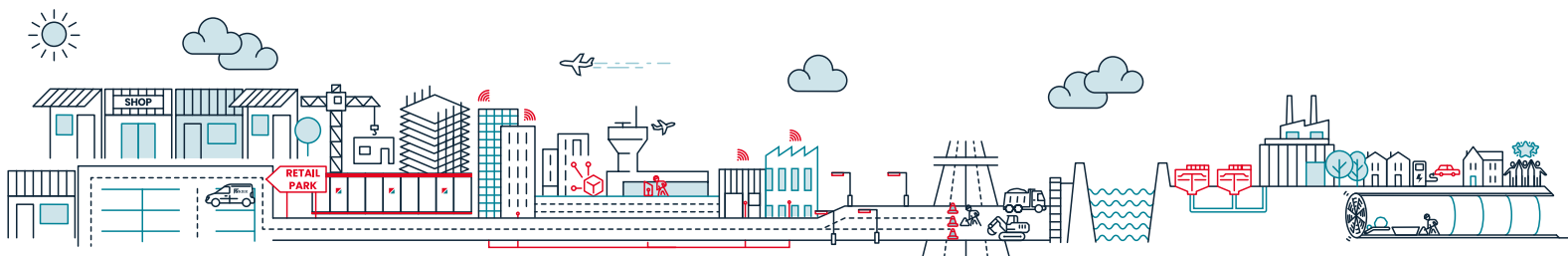
- Offer or give anything of value to a public official (or their representative) with a view to induce or reward them for acting improperly in the course of their public responsibilities
- Offer or accept gifts or hospitality, if we think this might impair objective judgement, improperly influence a decision or create a sense of obligation, if there's a risk it could be misconstrued or misinterpreted by others or otherwise falls outside our gifts and hospitality rules
- Without appropriate approval enter into any contract or agency agreement with a third party directly or indirectly to secure or procure on Kier's behalf (whether in the UK or overseas) any of the following:
 - Work or any contract whether or not any payment or benefit is provided; and / or
 - Business contacts for any direct or indirect payment or benefit in return

This Policy should be read in conjunction with the [Chief Executive Foreword](#) and the [ABAC Guidance note](#).



Andrew Davies
Chief Executive
For and on behalf of Kier Group plc
Last Reviewed: June 2023

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Annex 1- Gifts & Hospitality

This Annex sets out what may or may not be given or accepted by way of gifts and hospitality and clarifies our rules for the giving of charitable gifts, sponsorship and political donations/contributions together with your reporting obligations. Particular care is needed when considering any gifts or hospitality involving government officials or employees of public sector bodies. This is rarely appropriate beyond modest refreshments offered during business meetings or similar activities. Even modest expenditure of this kind can sometimes be contrary to rules applicable to the recipient. Always check in advance as well as follow the procedures in this policy.

What types of gift/hospitality are never acceptable?

Certain gift and/or hospitality should never be given or accepted. These include:

- Gifts and hospitality that have been requested by our clients or other third parties
- Cash or cash equivalents (such as gift cards or gift vouchers)
- Anything that is illegal, unsavoury or sexual in nature
- Anything that is received on the basis of a quid pro quo (i.e. on the basis that it is conditional upon receiving something in return)
- Anything that might give rise to a perception or suspicion that the recipient has been unduly influenced
- Gifts or hospitality which are lavish or extravagant
- Gifts or hospitality offered during a tender or bid process, to or from any party involved.
- Gifts or hospitality which is recurring, regular and/or could be part of a reciprocal arrangement.
- Gifts or hospitality which is contrary to the rules (including any local laws or internal policies) applicable to any client or other third party who would be the intended recipient.

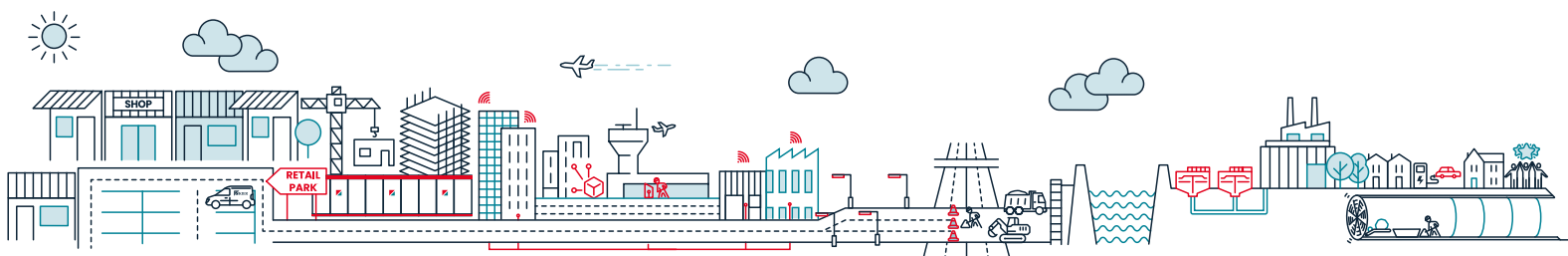
What can we accept?

Remember that the offer or acceptance of any gift or hospitality requires careful judgement at all times. The tables below set out the rules in connection with gifts/hospitality we may receive and those we may give to business partners including those people who are government officials and employees of public sector bodies. These are subject in all cases to checks being undertaken to confirm any proposed gift or hospitality is also acceptable under any other rules applicable to the intended recipient.

Particular care must be exercised whenever you wish to offer gifts or hospitality to government officials. Government officials are typically employees of national, regional, or local government or public bodies. They can include employees of companies owned or controlled by national, regional or local government as well as members of government (MPs, Ministers, Councillors and the like).

For employees involved in procurement, contract negotiation, tender/bid submission or those involved in the payment approval process, all gifts and hospitality (no matter how small) must be disclosed on a G&H Received Form and are subject to the approvals noted below.

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Gifts/hospitality received

Value (inc. VAT)	Gift	Hospitality
Received (G&H Received)		
Of less than £40 in value.	Items can be accepted and do not need to be recorded. However, if multiple items of less than £40 are offered to you in one year, they must be recorded on a G&H Received Form.	A working lunch may be accepted and does not require completion of a G&H Received Form. All other offers of hospitality should be recorded by completing and submitting a G&H Received Form.
Between £40 and £100 in value	Items can be accepted but you must record all instances of gifts offered to you, (whether or not accepted), by completing a G&H Received Form.	
In excess of £100 in value	You cannot accept offers of gifts or hospitality unless this has the prior approval of your line manager and Business Unit Finance Director (FBP) by completing and submitting a G&H Received Form.	
In excess of £250 in value	You cannot accept offers of gifts or hospitality unless this has been approved by the Business Division Finance Director for your Business Division (BDFD) (for Kier Corporate Functions this is by the Group Finance Director (GFD)) by completing and submitting a G&H Received Form.	

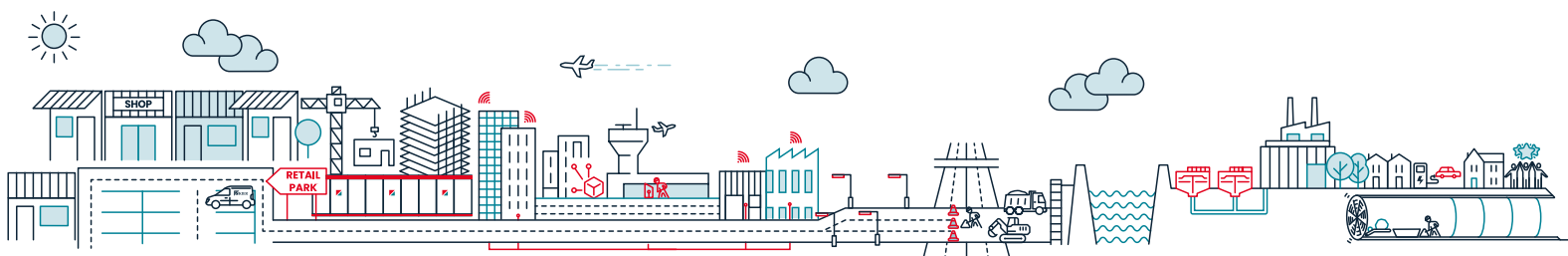
UK Only: Gifts/hospitality given to government officials (including employees of public sector bodies)

Value (inc. VAT)	Gifts offered to government officials	Hospitality offered to government officials
Of less than £40 in value.	Modest or token gifts can be offered provided these are acceptable under the recipient's rules but must be recorded, by completing a G&H Given Form.	A modest working lunch may be offered and does not require completion of a G&H Given Form. All other offers of hospitality must be recorded, (whether or not accepted) by completing a G&H Given Form. In all cases, offers of hospitality must also be acceptable under the recipient's rules.
Kier's Anti-Bribery and Corruption Policy envisages that it will rarely be appropriate to offer more than modest/token gifts or modest hospitality to government officials (including employees of public sector bodies) where the monetary value is greater than £40. Any instances where such an offer is intended is subject to the below advance approval processes. As above, in all cases offers must also be acceptable under the intended recipient's rules.		
Between £40 and £100 in value	Any offers of gifts or hospitality must be approved in advance by your line manager and relevant Finance Business Partner (FBP) via authorisation on a G&H Given Form.	
In excess of £100 in value	Any offers of gifts or hospitality must be authorised in advance by the Group Legal and Compliance Director via authorisation on a G&H Given Form.	
In excess of £250 in value	Any offers of gifts or hospitality must be authorised in advance by the Group Finance Director and the Group Legal and Compliance Director via authorisation on a G&H Given Form.	

Non-UK: Gifts/hospitality given to government officials (including employees of public sector bodies)

Value (inc. VAT)	Gifts offered to government officials	Hospitality offered to government officials
More than £40	Any offers of gifts or hospitality above £40 must be approved in advance by your line manager and relevant Finance Business Partner (FBP) and by the Group Legal and Compliance Director via authorisation on a G&H Given Form.	

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Gifts/Hospitality given to others.

Value (inc. VAT)	Gift	Hospitality
Offered (Given) to business partners (incl. clients)		
Of less than £100 in value	All gifts to be offered must be recorded on a G&H Given Form and authorised in advance by your line manager on a G&H Given Form.	A working lunch may be offered and does not require completion of a G&H Given Form. All other offers of hospitality must be authorised in advance by your line manager on a G&H Given Form.
In excess of £100 in value	Any offers of gifts or hospitality must be authorised in advance by your line manager and relevant (FBP) via authorisation on a G&H Given Form.	
In excess of £250 in value	Any offers of gifts or hospitality must be authorised in advance by your line manager and BDFD (for Kier Corporate Functions this is the GFD) prior to any offer being made via authorisation on a G&H Given Form.	

Notes:

- (1) Value includes all associated costs for the gift or hospitality e.g. travel, accommodation etc. not just the ticket price. Overseas employees should use local currency equivalent.
- (2) A working lunch is a simple meal during or at the conclusion of a meeting (at which there was a formal agenda) and has a small intrinsic value i.e. of less than £20 per head (£40 in central London) in total.
- (3) Group Tax must be informed of any hospitality being extended to the spouses or partners of those attending, whether of third parties or Kier employees, via a G&H Given Form.
- (4) For employees in Kier Corporate Functions where FBP approval is required this may be given by the Head of the relevant Central Function but must still be recorded.
- (5) Where the FBP or BDFD is not available then approval may be given by the relevant Business Unit or Business Division Managing Director (as appropriate).

Sponsorship and political and charitable donations

This policy does not restrict staff from their own personal charity activities. Please consider carefully any requests you make for sponsorship from third parties who are in a business relationship with Kier. Any approach from an external party requesting sponsorship must be referred to the relevant Corporate Responsibility team. Any approach from third parties for items to be gifted, e.g. for inclusion in charity raffles or local fetes, must be referred to the Group's corporate communications department.

Kier does not make donations to any political parties. Any requests for such a donation must be declined, and repeated requests received should be reported to the Group Legal and Compliance Director.

Any approach requesting a charitable donation must be referred to the relevant Corporate Responsibility team.

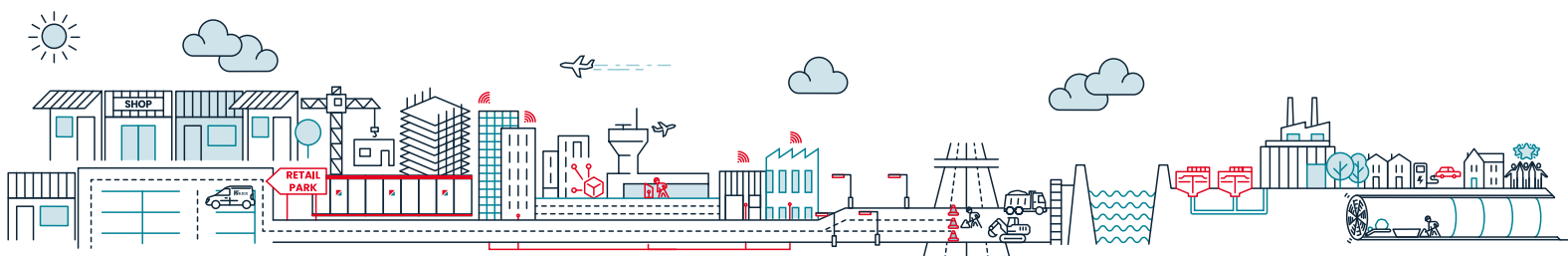
Reporting and authorisation procedures

G&H Received and Given forms should be used to report appropriate gifts and hospitality offered or received. The forms are available on the IMS.

Forms must be completed in sufficient detail so they could be understood by an independent third party, i.e. use names not initials, full organisation names, and provide a description of the actual event(s) not just location(s). You must include details of all Kier attendees at an event, not just third parties as well as names of any partners or spouses who attend.

Forms should be submitted via the employee's line manager, who will pass completed forms to the relevant FBP. Where forms are used for retrospective notification, forms should be completed and

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submitted within a fortnight of the gift being given or of the date of the event.

If a form has been authorised in advance, and details change subsequently (e.g. due to illness, or different parties attend an event) then a revised form must be submitted.

It is the responsibility of the FBPs to consolidate their business unit's or corporate functions' individual forms on the business unit's/function's G&H register (please see template form on IMS).

At least quarterly, this register must be presented to the relevant business unit's Board/corporate function lead for consideration. The FBP should also compare the current quarter with previous ones, and any trends should be brought to the Board's/function lead's attention. The Board/function lead should consider the pattern of G&H received and offered to determine if this is appropriate, as well as the rolling annual spend by the business/function. Following such review, the FBP and another business unit director or the function lead or a suitably authorised delegate should sign the register on behalf of the business unit/function, prior to its submission, together with the Board/function lead sign-off, by the FBP to the Group Legal and Compliance Director. The register must be sent to Group Tax and the Group Legal and Compliance Director at least once every six months shortly after the period in question covering the period since the last submission to them.

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