

August, 2024

## **Standards of Business Conduct**

### **Anti-Corruption & Bribery Policy**

Bribery is as an offence where one individual offers another a gift, payment, financial or other advantage to persuade that person to perform their functions or activities improperly or to reward that person for improper conduct. If you are unsure as to whether such an offer or an acceptance of such an offer constitutes improper conduct it is imperative that you contact a Director and seek clarification before offering or accepting any potential bribe.

The Abbey Group is committed to acting professionally, fairly and with integrity in all our business dealings and relationships, wherever we operate. We are bound by the Prevention of Corruption (Amendment) Acts 1889 to 2010 of Ireland, the Bribery Act 2010 of the United Kingdom and align our business guidelines for transparency of adherence with the Foreign Corrupt Practices Act, 1977 of the United States.

The Company will not tolerate any form of bribery or corruption and this policy applies to all directors, employees, contractors, consultants, business partners, suppliers, clients and any other third party involved with the Company.

The Company shall regularly identify bribery and corruption risks in its business and conduct adequate risk-based procedures aimed at preventing bribery and corruption occurring to include:

- Providing training and guidance to employees, suppliers, contractors and business partners;
- Maintaining records of all financial transactions;
- Conducting regular audits to assure the prevention of bribery and corruption;
- Thorough assessment of business partners to ensure compliance;
- Due diligence and risk assessments.

Where there is suspicion or evidence of corruption taking place within the Abbey Group, the Company will refer the matter directly to the Garda Bureau of Fraud Investigation or relevant government body who will conduct an assessment and/or investigation.

In addition, any person in breach of this policy will be subject to disciplinary action, up to and including dismissal, cancellation of contracts for staff or suppliers, legal proceedings and Garda/Police/Government investigation if there is any evidence of their involvement in bribery and/or corruption.

