



COMPLIANCE

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Purpose

The purpose of this **procedure** is to operationalize certain principles laid out in the [Code of Conduct](#). This **procedure** is also referred to as an anti-**corruption** and anti-bribery **governance document**.

Revision Index

Version	Issuance Date	Revision Details
01	2017-12-22	Initial version – Review and merge of former Governance Documents: #1755, 1351, 1754, 1753, 1752 & 1010.
02	2019-05-16	New Section 4.2.2 and modifications to the Representatives/Sponsors Section; new section on Money Laundering (Section 9); modification to the Duty to Report Section; and addition to the Guidance section.
03	2021-03-25	Transfer of the information related to the Representatives and Sponsors Due Diligence process to the Business Partners Work Instruction and addition of a section for Tax Evasion.

Version	Issuance Date	Revision Details
04	2022-03-24	Included the requirement to perform an Integrity Check for suppliers and changes to the Government Official Threshold for meals.
05	2023-04-13	Corrected hyperlinks from Infozone to SPHERE and update on the new G&H Tool process and links.
06	2024-01-23	Review of the Business Partners and Suppliers section to align with the new process and implementation of the Vendor Management System (VMS); and modification to the Gifts and Hospitality section with regards to business meals for employees involved in procurement activities. Document number changed from 2I-AG-001 to 2-IN-APR-001.
07	2025-05-14	New Section Hiring High-Profile Government Officials or their Immediate Family. Modification from Supplier to Counterparty where it applies. Addition of the process for secondees related to gifts and hospitality. New section on Preventing Fraud.
7.1	2025-05-27	Minor modifications, and terms removed in section 8

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1. Scope

The **scope** of this **procedure** is defined in the [Global Glossary](#).

2. Audience

This **procedure** applies to all **AtkinsRéalis personnel**.

3. Definitions

All terms in **bold and italics** are defined in the [Global Glossary](#).

4. Antitrust and competition

4.1. Principles

Personnel must not engage in any activities that could reasonably be perceived as being anti-competitive, abusive or unfair, including the anti-competitive activities identified below, which, for clarity's sake, is not a comprehensive list of anti-competitive activities. In case of doubt as to whether an activity may be illicit or seen as anti-competitive, **personnel** must consult with the Legal team.

Personnel must refrain from making false or misleading statements about **competitors** or their products/services.

4.1.1. Agreements with competitors

Personnel must not discuss, collude or agree with **competitors** to:

- Fix or control prices, or terms and conditions of a bid or contract;
- Restrict competition or dealings with **counterparties** or **clients**;
- Divide or allocate **clients**, markets or territories;
- Submit a prearranged, artificial or losing bid;
- Not submit a bid or submit and withdraw a bid;
- Boycott a particular **client** or **counterparty**;
- Do business (i) only with certain **counterparties** or **clients** or (ii) only on certain terms; and
- Refuse to do business or terminate an existing business relationship if that decision is not supported by a valid justification.

4.1.2. Unlawful information sharing

Personnel must not, directly or indirectly, through unlawful practices:

- Disclose commercially sensitive information to **competitors** or **clients** with the intention of receiving any advantage; or
- Obtain and use commercially sensitive information from **competitors** that may provide a competitive edge.

Unilateral disclosure of commercially sensitive information by a **competitor** or by a **client** to **AtkinsRéalis personnel** may be a violation of antitrust and competition laws and regulations if the commercially sensitive information received is not specifically repudiated.

4.1.3. Dealing with counterparties and clients

Personnel must ensure that their business practices and competitive actions do not appear as an attempt to engage in unfair competition or abuse of a dominant position in the marketplace. Therefore, they must never:

- Influence **clients** to terminate, breach or violate contracts with **competitors**;
- Share with or obtain commercially sensitive information about a business opportunity from a **client** or commercially sensitive information about a **competitor**, in any manner that does not strictly adhere to all applicable laws, regulations and bidding rules; or
- Bribe or unduly influence **clients** or **counterparties** to help **AtkinsRéalis'** business interests or hurt **competitors**.

Personnel must exercise caution and consult with the Legal team before:

- Entering into agreements where **AtkinsRéalis** limits the individuals or companies from whom it will purchase **goods** or services;
- Attempting to limit, through discussions, negotiations or otherwise, a **client's** right to purchase **goods** or services from others; or
- Offering preferential or discriminating treatment or among similarly situated and competing **clients** with respect to price, discounts, or allowances.

4.1.4. Attendance at trade association activities, industry meetings, etc.

Personnel may participate in industry conferences, trade association meetings and other meetings or activities with our **competitors'** personnel. During such meetings and activities, **personnel** must interact with others in compliance with our **governance documents** and any applicable antitrust and competition law and regulation. They must avoid discussing commercially sensitive information. Guidance can be found on our [intranet](#).

4.1.5. Mergers, acquisitions and joint ventures

Mergers, acquisitions, joint ventures and licensing arrangements can create antitrust and competition issues, as well as trigger certain regulatory reporting obligations. **Personnel** engaged in such activities should obtain guidance from the Legal team.

5. Business partners and counterparties

5.1. General principles

Risk-based due diligence must be completed before entering into any new engagements with **business partners** and/or **counterparties**. Engagement Risk Assessment (ERA) is meant to:

- Identify potential **risk** exposure for **AtkinsRéalis**;
- Make sure that the third parties with whom we engage are entities (or persons) of integrity and good standing;
- Make sure that the third parties with whom we engage possess the appropriate background, reputation, qualifications, skills and resources for the services to be rendered.

This exercise is performed in addition to any other reviews conducted by functions such as Procurement or Finance.

Proposed agreements and **transactions** with potential **business partners** and/or **counterparties** must be compliant with applicable laws and regulations, as well as with **AtkinsRéalis' governance documents**.

Any proposed remuneration must align with fair market value and with the services or **goods** to be provided.

All **AtkinsRéalis personnel** involved in the process described in this **procedure** must document and bring to the attention of the relevant [Integrity Officer](#) any circumstances that appear to be doubtful, to involve inappropriate or undue **risk**, or that are otherwise questionable.

5.2. Supplier Integrity Check

A 360 Integrity Check is performed on all **counterparties** in the Vendor Management System (VMS) as part of the **supplier** registration and onboarding processes. Once onboarded, **counterparties** are continuously monitored through an external compliance risk database.

5.3. Low risk counterparties

As per the [Business Partner work instruction](#), every new engagement with a **counterparty** requires an Engagement Risk Assessment ("ERA") to determine the potential integrity exposure. Risk-based due diligence must be undertaken as required.

An ERA "Low Risk" outcome means that the proposed engagement with a **counterparty** has low inherent **risk**. Low risk engagements are automatically approved in the system.

5.4. High-Risk counterparties

An ERA risk determination that is "Basic risk" and above means that, the specific engagement with a **counterparty** has an elevated integrity risk because the **counterparty** may act **on behalf of AtkinsRéalis**, i.e. that is act as our **business partner**, or be a high-risk **counterparty**.

For engagements with **business partners**, the ERA will assign risk-based compliance due diligence for the requestor to carry out. This consists of risk controls, risk assessments, risk mitigation, approvals and post-engagement monitoring steps. The detailed process is set out in the [Business Partners work instruction](#).

5.5. Representatives and sponsors

Any engagements with third parties that may act as **representatives** or **sponsors** must be considered only in exceptional circumstances where business strategies and/or applicable laws require the use of such **representatives** or **sponsors**. These engagements require the approval of the relevant **sector/region** President and Chief Sustainability and Integrity Officer as per the [Levels of Authority policy](#). Additional due diligence requirements are set out in the [Business Partners work instruction](#).

5.5.1. Reporting

Sector Heads of Finance are responsible for maintaining a register of all active **representatives** and **sponsors'** engagements. They must report this list and related payments to the Chief Sustainability and Integrity Officer on a quarterly basis. The Chief Sustainability and Integrity Officer reports this information to the **Board of Directors**.

More information about the **representatives/sponsors'** reporting process is available in the [Representatives and Sponsors Reporting work instruction](#).

6. Facilitation payments

6.1. Zero tolerance approach

Facilitation payments aim to influence the acts of their recipients and may be interpreted as a form of **bribery**. They are often meant to speed up a non-discretionary act or process to which someone is entitled after fulfilling all applicable requirements.

As part of our zero-tolerance approach to **bribery** and **corruption**, all **facilitation payments** are strictly prohibited by **AtkinsRéalis**, no matter if they are authorized by local laws and regulations, and irrespective of their amount and form (**gifts** and other forms of **benefits** can constitute **facilitation payments**).

Personnel must never offer, promise, authorize or make any **facilitation payments** whether directly or indirectly (e.g. to an intermediary).

6.1.1. How to behave

Personnel should plan ahead and avoid putting themselves in situations where **facilitation payments** could be requested. If they still encounter **facilitation payments** requests, they should react appropriately as per the [Facilitation Payments Guidelines](#).

6.1.2. Reporting facilitation payment requests

Personnel who get **facilitation payment** requests, or any other improper payment requests, must immediately engage their **manager** and [Integrity Officer](#) for support. Measures will be taken to prevent **corruption** risk and minimize any adverse impact.

All **facilitation payment** requests, whether successfully resisted or not, must be reported, appropriately documented, and recorded in **AtkinsRéalis**' books and records.

6.1.3. Payments under extortion, duress or threat

In situations where **personnel** has no choice but to make a payment, in order to prevent an imminent and serious threat to their health, safety or welfare, or that of a person they travel with, such payment is considered to be an extortion payment and is permissible.

Personnel must report these incidents as soon as possible to their **manager**, [Integrity Officer](#) and relevant Regional Security Director. They must also report the incident to their finance team to ensure that the payment is accurately recorded in **AtkinsRéalis**' books and records. **Employees** must submit an **expense report** and attach the consent of their [Integrity Officer](#) to receive a reimbursement for the extortion payment.

7. Gifts & hospitality

This section only applies to benefits offered to or received from third parties, it excludes benefits offered to employees by AtkinsRéalis. For the latter please refer to the [Employee Business Travel and Expenses](#) procedure.

Gift-giving and providing hospitality constitute an acceptable business practice and, in many cultures, are an important ingredient of business relationships.

7.1. Mandatory principles

Employees may offer or accept **benefits** (e.g., **gifts and hospitality**, meals, and entertainment) to or from third parties as long as they are unsolicited, and only under the following conditions. **Benefits** must:

- Comply with applicable laws, regulations, and our ***governance documents***;
- Not be given or received, directly or indirectly, in exchange for any improper advantage or expectation that a business relationship will be unjustly influenced;
- Be reasonable in value; appropriate to the occasion; and appropriate to the position and management levels of those involved;
- Not be illegal, indecent or offensive, involve gambling, or otherwise violate the values or the standards put forward in our [Code of Conduct](#) or ***governance documents***;
- Be given or received in an honest and transparent manner;
- Be auditable;
- Given or received under circumstances that don't raise any questions about ***conflict of interests***;
- Be recorded completely, accurately and in sufficient detail in our books and records when offered by **AtkinsRéalis**.

7.2. Prohibited benefits

Offering and receiving cash or cash equivalents (such as gift cards, certificates or coupons) is strictly prohibited.

As an exception to this rule, offering gift cards according to and in compliance with the Health & Safety Positive Incentive Program is permitted. In such cases, an [Integrity Review](#) is not required.

7.3. Integrity review

Unless named in the exceptions listed below, an [Integrity Review](#) must be completed, submitted and approved before accepting or offering any **benefit**. The [Compliance Assessment Team](#) (CAT) will determine whether the **benefit** may be offered or accepted. If completing and submitting the [Integrity Review](#) ahead of time is not possible, it must be done as soon as possible afterwards.

Employees who ask for reimbursement of **benefits** through an **expense report** must always attach the [Integrity Review](#) (as required) and the receipt. Payments for entertainment should be made directly by **AtkinsRéalis** whenever possible.

The following **benefits** do not require an [Integrity Review](#):

- If the recipient is NOT a **government official**, any **benefit** with a total value (including all applicable taxes and related expenses such as tickets and meals when applicable) per person not exceeding the [country threshold](#);
- If the recipient is a **government official**, meals, snacks and beverages with a total value (including all applicable taxes) per person not exceeding the specific [country threshold](#) for **government officials**;
- Promotional items branded with the **company** logo, as agreed with the Strategy, Marketing & External Relations Team;
- Refreshments (water, coffee, etc.) as well as meals consumed on work premises (during meetings, working lunches, Lunch & Learns, etc.);
- Events organized by **AtkinsRéalis** that provide technical information to the guests or serve as a forum for discussion around business-related topics; and

- Invitation of **personnel's** related parties (guests, spouses, **family members** or friends) to events hosted by **AtkinsRéalis** for **personnel**.

[Integrity Reviews](#) can only be completed online on a computer, tablet or smartphone.

The [country threshold](#) applies to the total of all items offered in a single day to a single individual.

7.4. Manager pre-approval

All expenses, whether or not they require an [Integrity Review](#), must be approved by the **employee's manager**, and comply with the [Employee Business Travel and Expenses](#) Procedure.

7.5. Particular situations

7.5.1. Government officials

Offering or accepting **benefits** to or from **government officials** can be prohibited by the local laws of certain countries and can be perceived as undue influence.

Employees must complete and submit an [Integrity Review](#), and get approval from their respective **manager** and [Integrity Officer](#), before offering, or when receiving, any **benefits** to/or from **government officials** that are above the [country threshold](#).

7.5.2. Seconded employees

Seconded employees, employees temporarily assigned to our business, must be treated as a **third parties** when offering **benefits** to them. As seconded employees remain affiliated with their original organizations, which may include government agencies, current or potential clients, any **benefits** offered to them must be modest, appropriate, and consistent with the key provisions and principles of this procedure, including the [country threshold](#).

7.5.3. Related parties

Offering **benefits** to a **third party's** related persons (such as their guests, **family members** or someone with whom they have **close personal relationship**), or accepting **benefits** offered by a **third party** to **AtkinsRéalis personnel's** related persons should be avoided as it could be perceived as an attempt to influence or to be influenced by the **third party**.

7.5.4. Procurement

Employees engaged in procurement activities must not request or accept any **gifts** or entertainment (except for promotional items of nominal value) from actual or potential **counterparties**.

Reasonable business meals that are under the [country threshold](#), may be acceptable if they are not frequent. However, an [Integrity Review](#) must be submitted before accepting the meal.

7.5.5. Acceptance of a non-compliant benefit

In the extremely rare circumstances where a **benefit** cannot be declined **employees** must immediately report receipt of such **benefit** via an [Integrity Review](#) and obtain further direction from their [Integrity Officer](#).

7.5.6. Contractually required hospitality

If a contract requires **AtkinsRéalis** to pay for a **third party's** expenses (e.g. travel, lodging, meals, etc.) for activities directly associated with the performance of said contract (such as design meetings, inspections, training etc.), the hospitality must serve a legitimate business purpose and comply with the principles of this **procedure**. No further [Integrity Review](#) is needed as long as the requirement is transparently included in the contract.

7.5.7. Company events

When multiple **AtkinsRéalis employees** are offering a common **benefit** to a **third party** (for example, when tickets to an event are purchased centrally and made available for distribution to **third parties**), an [Integrity Review](#) should be completed and submitted by the organizer of the event. The Integrity Review may be completed and submitted by someone other than the organizer if explicitly nominated by the organizer. However, the **AtkinsRéalis employees** transmitting the **benefit** or the invitation to the **third party** are ultimately responsible for making sure that an [Integrity Review](#) was completed, submitted and approved.

7.5.8. Payments for transport, lodging and other types of hospitality

Offering or receiving an invitation with payment of transport, lodging or other types of hospitality (excluding meals) to or from a **client**, a **supplier** or any other **third party** will only be approved under exceptional circumstances.

Employees must complete and submit an [Integrity Review](#) before making or accepting any such offers to/from **third parties**, no matter the value of the offer. The [Country threshold](#) does not apply. This is meant to prevent any **actual**, **potential** or **perceived conflict of interest**.

8. Hiring high-profile government officials or their immediate family

The public sector constitutes an important talent pool which cannot be overlooked as **AtkinsRéalis** seeks to recruit candidates with a rich and diverse skillset and who are familiar with the environments and markets the company operates in. However, caution must be exercised to ensure that the circumstances of such recruitment do not give rise to a conflict of interest or other impropriety, that the necessary cooling-off periods are respected and that the company does not gain access to confidential information or derive an improper advantage.

For the purpose of this section, a “high-profile government official” means anyone who is, or was at any time in the past five years:

- A head of state or of the executive branch of a government (or of a supranational organization) or an elected official (e.g. monarch, president, governor, prime minister, member of a legislature, mayor, city councillor);
- someone whose appointment is required to be made or ratified by one, or by a group, of the persons listed above (e.g. a cabinet member, ambassador, judge); or
- an executive of a government (or supranational) agency or state-owned entity.

As soon as the interest arises to hire, appoint or contract, directly or indirectly, with a candidate known to be either a high-profile government official or anyone in the immediate family of a high-profile government official (a “candidate”), whether as an employee, a consultant, through a loan or personnel or howsoever and, for greater certainty, in advance of any meaningful discussions with, or presentation of an offer to, the candidate, the [Integrity Officer](#) shall be consulted. Should it not be known at the outset that the candidate is a high-profile government official or a member of the immediate family of one, the [Integrity Officer](#) shall be consulted as soon as it is determined that he/she is one. The [Integrity Officer](#) shall be fully briefed on the matter, including on the circumstances and process that lead to the proposed recruitment, the Company’s current or prior relationship with the high-profile government official and with the

public body with which they have/had a relationship, the proposed job description (or scope of services) and the candidate's experience and qualifications.

The [Integrity Officer](#) shall be afforded the opportunity to, if they deem it relevant, interact one-on-one with the candidate. The [Integrity Officer](#) may also require that the high-profile government official reach out to the authority in charge of the enforcement of the public body's rules regarding conflicts of Interests and/or cooling-off periods requesting to be provided with an outline, in writing, of any such rules as may be applicable in the context of the proposed hire and that such outline be communicated to the [Integrity Officer](#).

At the conclusion of their review, and in consultation with Legal Affairs if deemed necessary, the [Integrity Officer](#) shall propose such mitigation measures as they deem advisable (which shall include any mitigation measures proposed by relevant authorities), which shall be discussed with the hiring manager, the HR business partner and the candidate, as appropriate, and, upon agreement, these measures shall be inputted into HR's candidate COI system and acknowledged by the candidate.

9. Money laundering

9.1. General principles

Before transacting with third parties such as **clients**, **counterparties** or **business partners**, **personnel** must ensure that all reasonable and practical measures have been taken to confirm our third parties' identities and prevent any facilitation of **money laundering** operations.

Money laundering is the process by which a person conceals or disguises the identity or the origin of illegally obtained funds so that they appear to have originated from legitimate sources. To minimize the risk of **AtkinsRéalis'** resources being used for improper purposes, due diligence reviews are performed and allow us to:

- Conduct an integrity check on **third parties**;
- Identify and assess the risk associated with politically exposed persons;
- Identify the beneficial owners of third parties; and
- Conduct enhanced due diligence for high-risk third parties.

9.2. Third party due diligence

Third party due diligence must be undertaken at the inception of any new business relationship. It should be re-evaluated when the scope of work has changed; when new relevant information is learned, or when adverse media is discovered.

The objective of this exercise is to evaluate the third party for any potential **money laundering** red flags and risks. Key elements of such due diligence include ensuring that:

- Third party engagements have a clear business rationale and need;
- The third party is a legitimate business with appropriate experience and track record to render the services for which it is being engaged; and
- Their true ownership is clear and transparent.

9.3. Monitoring activities

Monitoring of activities must be conducted on an ongoing basis to ensure that new issues are reviewed in a timely manner and that mitigation measures are undertaken accordingly.

Detailed instructions can be found in the [Anti-Money Laundering work instruction](#).

10. Political contributions

10.1. Prohibitions

Political contributions on behalf of AtkinsRéalis, whether at the federal, provincial/state or local level, in Canada or abroad, are prohibited, even in jurisdictions where they are permitted by law. **Personnel** must never use their position within the **company** to solicit **political contributions** for the benefit of any political party or candidate in any country.

10.2. Personal political contributions or activities

As per our [Code of Conduct](#), **Personnel** may engage in political activities in their own individual capacities, on their own time, and at their own expense. They may make **political contributions** or expenditures out of their own personal funds. **AtkinsRéalis'** funds, property, resources and **employees** lists must not be used for personal political activities. **AtkinsRéalis** will not reimburse or otherwise compensate **personnel**, directly or indirectly, for any form of **political contributions**.

Personal **political contributions** must not be made with the intention of assisting **AtkinsRéalis** in obtaining or retaining business. **Personnel** must separate their personal political activities from **AtkinsRéalis'** activities, especially on social media platforms (LinkedIn, TikTok, X, etc.), avoid any **conflicts of interest** and respect the [Social Media procedure](#).

11. Preventing Fraud

At **AtkinsRéalis**, we are committed to maintaining the highest standards of integrity and transparency. To prevent **fraud**, we have established robust internal controls across various functions, including finance, procurement, and integrity. These controls are continuously monitored and tested to ensure their effectiveness.

In addition, we conduct Proactive Integrity Reviews and Compliance Risk Assessments to identify and mitigate potential risks.

Finance, including Internal Audit, also perform regular audit to ensure that our processes and systems are functioning as intended and to detect any anomalies.

In the event of any allegations of **fraud**, the **company** will conduct a thorough investigation and disclose the findings to the relevant authorities when necessary. Disciplinary actions may also be taken against **employees** involved in fraudulent activities. Other measures will be taken when it is related to **third parties**.

12. Tax evasion

12.1. General principles

AtkinsRéalis has zero tolerance for any criminal facilitation, including **tax evasion**. **AtkinsRéalis** would never accept to be complicit in facilitating a **third party** to evade **taxes** in any jurisdiction. **AtkinsRéalis** will not engage in, facilitate, or be associated with any form of **tax evasion** anywhere in the world.

12.2. Examples of facilitation of tax evasion

It is not possible to give examples that cover every scenario. However, these are some examples of facilitation of **tax evasion**:

- Someone working for or **on behalf of AtkinsRéalis** agrees to make payments into a bank account in a different name or location to that of the recipient, while knowing that recipient doesn't intend to declare the receipt of funds.
- Someone working for or **on behalf of AtkinsRéalis** agrees to accept an invoice that includes an inaccurate description of the **goods** or **services** to be provided, while knowing inaccurate description is a mechanism through which the **supplier** intends to evade **tax**.
- A customs agent, acting **on behalf of AtkinsRéalis**, falsifies documents so that a **client** can evade customs duty.

In general, unusual or suspicious **transactions** that do not reflect the commercial realities of the **transaction** itself might indicate the potential for **tax evasion**.

12.3. Responsibilities

All those working for or **on behalf of AtkinsRéalis** or under its control are responsible for the prevention, detection and reporting of the facilitation of **tax evasion**. They must remain vigilant and avoid any activity that might lead to, or suggest, the facilitation of **tax evasion**.

If they are aware (or have reason to suspect) that anyone performing services for, or **on behalf of AtkinsRéalis** has engaged, or is planning to engage in the facilitation of **tax evasion**, they must report such concerns through the existing reporting channels (see Section 11).

Failing to report concerns, “turning a blind eye” to unacceptable conduct, or deliberately ignoring signs, which suggest that a third party is, or may be engaging in **tax evasion**, are all considered to be breaches of this **procedure**.

If **tax evasion** activities are discovered, **AtkinsRéalis** has the duty to report such activities to the relevant authorities, and will fully co-operate with the appropriate government, law enforcement or regulatory authorities.

12.4. Monitoring activities

Monitoring of activities will be conducted on an ongoing basis to ensure that new issues are reviewed in a timely manner and that mitigation measures are undertaken accordingly.

13. Duty to report

All **personnel** have a duty to be vigilant for circumstances that may indicate illegal or unethical behaviour. They must act appropriately and in a timely manner to prevent or detect improper conduct. **Personnel** must disclose any concerns, complaints or allegations of known or suspected wrongdoing or misconduct. This includes any known or suspected violation of any applicable law or regulation and any known or suspected breach of our [Code of Conduct](#) and **governance documents**. When in doubt as to whether an issue requires to be reported, one must report it.

All **personnel** must also promptly disclose to Integrity or Legal Affairs any formal legal notices (such as subpoenas or court orders) they may receive in relation with **AtkinsRéalis'** activities.

13.1. Reporting process

It is possible to make a report through a variety of channels. While it is the **company's** preference to have issues resolved by the most appropriate parties at the lowest appropriate level, it is up to each individual to select the person

or channel that they feel most comfortable with for raising their concern, complaint or allegation. Please refer to **AtkinsRéalis' Reporting work instruction** for a description of available channels and what is expected of reporters.

Violations of our **governance documents** or controls that are uncovered in the context of **peer reviews**, Internal Audit mandates, Financial Controls & Governance mandates or Pro-Active Integrity Review, must be reported through the [Reporting Line](#) as per the [Internal Audit, Project Oversight and Financial Controls & Governance Reporting of Governance Documents Violations](#) Work Instruction. This will allow them to be monitored and to check against future allegations in relation to similar violations. This will also better equip the Case Assessment Assignment Prioritization Committee (CAAP) to decide if further investigation is required in order to determine the severity of such violations, the individuals involved, and if they are systemic in nature.

13.1.1. Anonymity and confidentiality

In the normal course of analyzing an allegation and carrying out an investigation, further details are often desirable or indispensable. Lack of information may result in an allegation not being pursued, or an investigation being ineffective. Therefore, reporters are encouraged to identify themselves (and to provide contact information) when filing their report. If they wish to remain anonymous, reporters are encouraged to set up an anonymous account on the [Reporting Line](#) website as they file their report, and to regularly monitor that account for messages until they are advised that the investigation is closed.

AtkinsRéalis will maintain the confidentiality of reports to the fullest extent possible, consistent with the need to conduct an adequate investigation and, if applicable, a duty to report misconduct to external bodies.

13.2. Non-retaliation

AtkinsRéalis won't allow reporters to suffer **harassment**, **discrimination**, **retaliation** or adverse employment consequences for reporting a concern in good faith. Any **retaliation** made against a reporter is a **material breach** and may lead to disciplinary actions up to and including employment termination. Provided, however, that reporters who make a report in bad faith or with malicious intention may be subject to disciplinary actions up to and including employment termination.

14. Exceptions and deviations

To request an exception or **deviation** from this **procedure**, please consult the [Deviation Process work instruction](#) and use the [Deviation Tool](#).

15. Guidance

For questions or further information with respect to this **procedure**, please contact:

- For Section 4 (Business partners): one's [Integrity Officer](#) (Sector or Regional) or the [Business Partner Compliance Assessment Team](#);
- For Section 7 (Antitrust & competition): **AtkinsRéalis Legal team**;
- For Section 8 (Political contributions): the Executive Vice-President, Strategy, Marketing, and External Relations;
- For Section 9 (Money laundering): the [Trade Compliance Officer](#);
- For Section 10 (Tax evasion): the Senior Vice-President Taxation and;
- For any other section: one's [Integrity Officer](#).

Controls and tasks related to this document

1. Business Partners and Counterparties

Before entering into an agreement with a **business partner** or **counterparty** or otherwise initiating a relationship, the requestor within the concerned Sector / Business Unit must perform an Engagement Risk Assessment (legacy Scope Check and Business Partner CDD) and follow the applicable due diligence requirements.

A risk-based Engagement Risk Assessment (legacy Business Partner Compliance Due Diligence) process evaluates and ensures that the proposed relationship has a clear business need and that the appropriate controls are in place, and that the prospective **counterparty** or **business partner** is a person or entity of integrity, good standing and business track record, possesses the necessary qualifications, experience and reputation for the services to be provided.

The Vendor Management System, [SAP Ariba](#), must be used to perform and document the risk assessment, due diligence steps and the approval of a specific engagement with a **counterparty** or **business partner**.

2. Gifts & hospitality

Employees must complete an [Integrity Review](#) when offering/receiving **benefits** from/to **government officials** and when offering/receiving **benefits** with a total value exceeding the [threshold](#) from/to any other third party.

Employees must have pre-approval from their respective **manager** as per the [Employee Business Travel and Expenses](#) Procedure and from their [Integrity Officer](#) when offering Entertainment.

The approved [Integrity Review](#) must be attached to the receipt for any expense report whose amount exceeds the [threshold](#) or when giving any **benefit** (except for a meal below the [country threshold](#)) to a **government official**.

Employees must decline Gifts of a value exceeding accepted business norms and return them to a third party or donate them to an approved charitable organization.

All expenses, whether or not they require an [Integrity Review](#), must be approved by the **employee's manager** as per the [Employee Business Travel and Expenses procedure](#).

3. Facilitation payments

Personnel must never offer, promise, authorize or make any **facilitation payments** whether directly or indirectly (an intermediary).

Personnel must appropriately prepare and inform themselves before requesting any services to be able to detect requests for **facilitation payments**.

Personnel must involve an **AtkinsRéalis manager** and their [Integrity Officer](#) early in the process when dealing with parties or in locations having a reputation for **corruption** or for requesting **facilitation payments** and/or, in any case when actually anticipating or encountering requests for **facilitation payments**.

Personnel must report any doubtful or questionable request for payment to their [Integrity Officer](#) who must ensure that the situation is appropriately documented and accurately recorded in **AtkinsRéalis'** books and records.

Employees must submit an expense report and attach the acceptance of the [Integrity Officer](#) to receive a reimbursement for the extortion payment.

4. **Antitrust**

Prior to taking any action, **personnel** must consult with **AtkinsRéalis** Legal in case of doubt as to whether an activity or behaviour may be anti-competitive.

Should any **personnel** or anyone in their surroundings be asked to partake in anti-competitive behaviour, they must refuse to participate and report the issue immediately.

5. **Political contributions**

Political contributions on behalf of AtkinsRéalis are prohibited, even in jurisdictions where they are permitted by law. For any questions, contact the Executive Vice President, Strategy, Marketing and External Relations.

6. **Anti-Money laundering**

Third-party due diligence must be undertaken at the inception of a new business relationship and should be re-evaluated when new, relevant information is learned, or when adverse media is discovered.

7. **Tax evasion**

Third-party due diligence must be undertaken at the inception of a new business relationship and should be re-evaluated when new, relevant information is learned, or when adverse media is discovered.

When **tax evasion** activities are discovered, **AtkinsRéalis** will report such activities to, and fully cooperate with the appropriate government, law enforcement or regulatory authority.

8. **Duty to report**

Report any issue using the appropriate channel (consult our [Reporting work instruction](#)).

9. **Hiring high-profile government officials or their immediate family**

The business must inform their respective [Integrity Officer](#) their intentions of hiring a high-profile government official or a member of their immediate family prior to extending an offer.

At the conclusion of their review, the [Integrity Officer](#) shall propose mitigation measures as they deem advisable, which shall be discussed with the hiring manager, the HR business partner and the candidate, as appropriate, and, upon agreement, these measures shall be inputted into HR's candidate COI system and acknowledged by the candidate.

Related documents & regulations

[360° Integrity Check Request](#) **Work Instruction**

[Anti-Money Laundering](#) **work instruction**

[Business Partners](#) **work instruction**

[Code of Conduct](#)

[Employee Business Travel and Expenses](#) **procedure**

[Facilitation Payments](#) guidelines

[Facilitation Payments Reminder](#)

[FAQ – Gift and Hospitality](#)

[Internal Audit, Project Oversight and Financial Controls & Governance Reporting of Governance Documents Violations](#) **work instruction**

[Levels of Authority](#) **policy**

[Reporting](#) **work instruction**

[Representatives and Sponsors Reporting](#) **work instruction**

[Social Media](#) **procedure**
