



# CONFLICTS OF INTEREST

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<b>Approved by:</b>	Chief Human Resources Officer
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## Purpose

The purpose of this **procedure** is to clarify the concept of personal **conflicts of interest** (“COI”) and relevant disclosure obligations. This procedure does not cover commercial/project COIs which are managed within the operational business.

## Revision Index

Version	Issuance Date	Revision Details
01	2017-09-18	Publication
02	2018-04-04	Includes content from SOP 1421 which no longer exists and references to Government Officials in a broader context, not only in hiring situations.
03	2019-08-27	Updates to reflect new organizational structure and terminology and to broaden the scope of “Government Official” to include “Close Personal Relationships”
04	2021-10-07	Audience clarified and instructions moved to a new Work Instruction document 25-AWI-301

Version	Issuance Date	Revision Details
4.1	2021-11-26	Craft Labor removed from Section 2 (Audience)
05	2023-10-05	Redefinition of Audience Addition of COI related to <b>external auditors</b> Addition of section 5.1 and section 5.4 Modification to role and responsibilities section
5.1	2023-12-01	Issuance in new template with new company brand
06	2024-06-13	Clarification made to Purpose and Guiding principles Addition of section 5.6 Changes to the roles and responsibilities (section 8) for the assessment of politically exposed persons (PEPs) and other high-risk situations related to <b>government officials</b> Changed the title of the <b>procedure's</b> approver to align with the <b>company's</b> new structure

## 1. Scope

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

## 2. Audience

This **procedure** applies to all **candidates**, **officers** and **personnel** except for **craft labor**.

## 3. Definitions

All terms in **bold and italics** are defined in the [Global Glossary](#) and as detailed below:

**Supervisor** refers to an **employee's** immediate **manager** and for other workers refers to the person responsible for overseeing their work.

For the purpose of this **procedure**, the term **personnel** excludes members of the **board of directors** whom are subject to a separate quarterly and annual COI review process managed by the Legal department.

## 4. Guiding principles

All **officers** and **personnel** must comply with **AtkinsRéalis' Code of Conduct** (the "**Code**") and Governance Documents as part of the terms and conditions of their relationship with the **company**. Throughout the course of employment with the **company**, **officers** and **personnel** must ensure that they act in the best interests of the **company** and not let other professional or personal interests influence their judgment and decisions. All **officers** and **personnel** must avoid COIs, whether actual, potential or perceived, in the performance of their professional duties. When the COI cannot be avoided, the disclosed situation will need to be assessed and mitigated, where possible. Having a COI does not constitute wrongdoing or a breach to our **Code**. However, not deliberately disclosing a COI situation is a breach of the **Code** and of the terms and conditions of employment, which may lead to disciplinary measures.

**Conflicts of interest**, whether actual, potential or perceived, and changes to existing COIs must be disclosed as they arise by filling out a [COI Disclosure form](#) ("COI form"), allowing these situations to be assessed and mitigated, as required. In addition, all **officers** and **personnel** are required to complete the annual COI Certification to ensure the **company** is aware of their COI status.

Commercial/project COIs are not covered in this procedure. They are managed within the operational business and not covered by the COI Disclosure obligation mentioned in the previous paragraph.

The following scenarios constitute a COI at **AtkinsRéalis** and must be disclosed in a [COI form](#).

### Personnel or officer:

- is engaged or will be engaging in **secondary employment**;
- has accepted or will be accepting a directorship or non-executive position (does not include school governorships) with a third-party organization;
- has established or will be establishing a business relationship with a **competitor, business partner, supplier** or **client** of **AtkinsRéalis**;
- owns or plans to own a **significant financial interest** in a **competitor, business partner, supplier** or **client** of **AtkinsRéalis**;
- has an **immediate family** member who currently works at **AtkinsRéalis** or has a **close personal relationship** with someone who does;
- is or was a **government official** in the last 5 years;
- has an **immediate family** member, or someone with whom they have a **close personal relationship** who is or was a **government official** in the last 5 years.

Other situations not listed above, where someone's judgment and decision making are or might be influenced by professional or personal interests, could also constitute a COI and require disclosure. **Personnel, officers** and **candidates** are invited to carefully consider any other situation which might require disclosure. When in doubt, **personnel** and **officers** should disclose these situations by filling out a [COI form](#). The **manager** will assess if mitigation measures are required.

## 5. COI disclosure

### 5.1 Annual COI certification module

All **personnel** and **officers** have an obligation to complete the annual Conflict of Interest Certification module in the 30-day period that follows the module's assignment date. The COI Certification is assigned, in conjunction with the Code of Conduct certification, at the start of each calendar year. For new hires, it is assigned on their first day of employment and must be completed within 30 days of the assignment date.

New joiners who have disclosed a COI during the recruitment process through the candidate COI system must redisclose this situation through the employee COI system.

### 5.2 Disclosure obligation – Personnel, officers and candidates

All **personnel** and **officers** have an ongoing disclosure obligation and are required to immediately disclose any COI when it arises using the [COI form](#).

**Candidates** are asked to voluntarily complete a COI form during the recruitment process, except in the U.S., where candidates must complete the **candidate** COI form. If hired, the individual must redisclose their COI using the [COI form](#). **Candidates** who decline to complete the COI form during the recruitment process and are subsequently hired will be required to disclose, during their onboarding process, any COI they may have at that time. Consequently, should **candidates** disclose a COI that requires mitigation measures that restrict their ability to fulfil their role, they may then see their role, responsibilities and employment conditions modified to accommodate the mitigation of the risks associated with the COI.

### 5.3 Disclosure obligation – Government officials

Hiring, employing or retaining the services of current or **former government officials** ("government officials") or their **immediate family** members or someone with whom they have a **close personal relationship** can be prohibited and/or subject to restrictions. Many countries have laws that regulate how **government officials** can transition from a public to a private sector role. These laws and regulations are often complex and may place restrictions on entering into discussions with certain government employees, prohibit their hire as employees or consultants for specific periods of time or place restrictions on the role and responsibilities they can have.

Engaging in discussions with **government officials** about employment opportunities or hiring **government officials** or their **immediate family** members or someone with whom they have a **close personal relationship** may create the perception that **AtkinsRéalis** is attempting to provide improper benefits to **government officials**, influence government decisions or gain unfair competitive advantage.

Therefore, this **procedure**, the provisions of the **Code** along with the relevant laws and regulations should be considered when evaluating COIs involving **government officials**. Furthermore, the hiring of **government officials** or their **immediate family** members or someone with whom they have a **close personal relationship** is subject to the usual recruitment due diligence process which include background and reference checks.

## 5.4 Hiring of current or former employees of AtkinsRéalis’ external auditors

Prior to engaging in any employment discussions related to the hiring of current or former employees of the **company’s external auditors** in the past two (2) years, or any member of their **immediate family**, the HR Operational Excellent team must obtain pre-approval from the SVP Corporate Controller or a delegate as per the [External Auditors’ Services Approval and Independence](#) Procedure.

## 5.5 Disclosure accuracy and changes to previous disclosures

**Personnel, officers** and **candidates** must provide a complete and accurate description of their **COI** situation and provide any additional information that may be requested. Additionally, if there is a change to a previously disclosed COI, they must immediately provide an update by completing a new [COI form](#).

## 5.6 Annual certification of mitigation measures for high-risk COIs

All **personnel** and their respective **managers** have a yearly obligation to confirm that mitigations measures implemented in the context of a disclosed high-risk COI situation were applied and respected. Individuals will be contacted by email where the annual certification of mitigation measures is required.

## 6. COI assessment and mitigation

All **COIs** that are disclosed must be assessed by the **employee’s, personnel or officer’s supervisor**. **Employees, personnel or officers** must acknowledge their acceptance and understanding of mitigation measures required to manage the situation, where applicable.

## 7. COI documentation

COI forms are considered baseline information as per the [Cyber and Data Security](#) Procedure and will be processed accordingly.

## 8. Role and responsibilities

Role	Responsibilities
<b>Personnel/Officers</b>	<ul style="list-style-type: none"> <li>• Disclose <b>COI</b> (required of all <b>personnel/officers</b> to whom the <b>Code</b> applies)</li> <li>• Submit a new COI form to disclose any change to a previously disclosed situation</li> <li>• Complete the COI Certification module within 30 days of the assignment date</li> <li>• Abide by the agreed-to mitigation measures</li> </ul>
<b>Manager</b>	<ul style="list-style-type: none"> <li>• Assess and manage <b>COI</b> situations</li> <li>• Determine appropriate mitigation measures and complete the management follow-up section of the COI form</li> <li>• Implement mitigation measures and ensure <b>employee</b> acceptance of and compliance with the measures</li> <li>• Monitor the application of the mitigation measures</li> </ul>
<b>HRBP</b>	<ul style="list-style-type: none"> <li>• Support <b>manager</b> with:                             <ul style="list-style-type: none"> <li>• Assessment and management of the <b>COI</b></li> <li>• Determination and implementation of mitigation plan</li> <li>• Communication of the decision to the <b>stakeholders</b></li> </ul> </li> </ul>

	<ul style="list-style-type: none"> <li>Complete the HR follow-up section of the COI form.</li> </ul>
HR Operational Excellence	<ul style="list-style-type: none"> <li>Request assistance from the Integrity and/or Legal team to evaluate legal requirements and integrity considerations</li> </ul>
Legal Affairs and Integrity	<ul style="list-style-type: none"> <li>Assess situations related to politically exposed persons (PEPs) and other high-risk situations related to <b>government officials</b></li> <li>Provide required support in the evaluation of COI disclosure requiring legal and integrity expertise</li> </ul>
Manager's Manager	<ul style="list-style-type: none"> <li>Review <b>stakeholders'</b> appeal of <b>Manager's</b> decision</li> </ul>

## 9. Non-compliance

**Personnel** and **officers** who fail to disclose a **COI** or knowingly withhold information regarding a COI situation may be subject to disciplinary measures.

## 10. Confidentiality of personal data

Any data collected will be protected and processed in line with the **company's** [Employee Privacy Notice](#)

## 11. Exceptions and deviations

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

## 12. Guidance

For questions or further information with respect to this **procedure**, please contact your **manager** or **HRBP**.

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### Controls and tasks related to this document (if applicable)

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- All **personnel** and **officers** must complete the annual COI Certification module within 30 days of it being assigned to them.
  - Personnel** and **officers** must disclose a new COI when it arises using the COI Disclosure form.
  - If changes to a previously disclosed COI became known, **personnel, officers or candidates** must provide an update by completing a new COI form.
  - Candidates** who accepted to voluntarily disclosed a COI, must submit a COI Disclosure form during the recruitment process.
  - Candidates** applying for positions in the US must complete the Candidate COI form.
  - Candidates** who disclosed a COI during their recruitment process redisclosed the same COI once hired.
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7. **Candidates** who declined to complete the COI form during the recruitment process must disclose all their COIs, if any, once they were hired.
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8. The HR Operational Excellence team must obtain pre-approval from the SVP Corporate Controller or their delegate of any **candidate** who indicated they or an **immediate family** member is or was a current or former employee of the **company's external auditors** in the past two (2) years.
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#### Related documents & regulations (if applicable)

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[Code of Conduct](#)

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[Conflict of Interest Disclosure form](#)

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Conflict of Interest Disclosure form for Candidates

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[Conflict of Interest](#) Work Instruction

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[External Auditors' Services Approval and Independence](#) Procedure

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