

ANTI-BRIBERY AND CORRUPTION POLICY

NIRAS-LTS International (hereafter NIRAS-LTS) conducts all of our business in an honest and ethical manner. NIRAS-LTS takes a zero-tolerance approach to bribery and corruption. NIRAS-LTS is committed to acting professionally, fairly and with integrity in all relationships and business dealings in all countries and to implementing and enforcing effective systems to counter bribery and corruption.

NIRAS-LTS International expects its employees, associates and sub-consultants to uphold all laws relevant to countering bribery and corruption. We remain bound by the laws of the UK, including the Bribery Act 2010, in respect of our conduct both in the UK and abroad, and by anti-bribery and corruption laws of the countries in which we operate.

The purpose of this policy is to:

- Set out our responsibilities, and of those working for us, in observing and upholding our position on bribery and corruption; and
- Provide information and guidance to those working for us on how to recognise and deal with bribery and corruption issues.
- Under UK law, bribery and corruption are punishable for individuals by up to ten years' imprisonment. If NIRAS-LTS International is found to have taken part in corruption we could face an unlimited fine and irreparable damage to our reputation. The company therefore takes its legal responsibilities very seriously.

Certain activities create particular risks for our company, in particular:

- Bidding for new opportunities;
- Implementing projects in partnership with organisations based in developing or middle income countries;
- Recruitment of staff in our offices in developing or middle income countries; and
- Public procurement on behalf of government organisations in developing countries.

To address these risks we have taken the following steps:

- Implemented an Anti-Bribery and Corruption Policy (this policy);
- Undertaken a risk assessment exercise, and documented risks in the Company Risk Register, which will be subject to on-going review;
- Taken steps to provide access to a training programme for all individuals operating in areas of the organisation that are perceived as high risk;
- Prepared a standard clause relating to Bribery Act issues for inclusion in key contractual documentation.

In this policy, third party means any individual or organisation we come into contact with during the course of our work, and includes actual and potential clients, customers, suppliers, distributors, business contacts, agents, advisers, and government and public bodies, including their advisors, representatives and officials, politicians and political parties.

This policy applies to all individuals working for NIRAS-LTS, as employees, as sub-contracted consultants or as employees of sub-contracted companies.

1 Responsibilities

All employees and sub-contractors must ensure that they read, understand and comply with this policy.

The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of all those working for NIRAS-LTS or under our control. All

employees and sub-contractors are required to avoid any activity that might lead to, or suggest, a breach of this policy.

You must notify a NIRAS-LTS Director as soon as possible if you believe or suspect that a conflict with this policy has occurred, or may occur in the future. For example, if a client or potential client offers you something to gain a business advantage, or indicates to you that a gift or payment is required to secure their business. Further "red flags" that may indicate bribery or corruption are set out in Annex 1.

Any individual who breaches this policy will face disciplinary action, which could result in dismissal for gross misconduct.

The NIRAS-LTS Directors have responsibility for ensuring this policy complies with our legal and ethical obligations, for implementing this policy, for ensuring compliance with it, and for monitoring its use and effectiveness and dealing with any queries on its interpretation.

Consultants at all levels are responsible for ensuring those reporting to them are made aware of and understand this policy and are given adequate training on it.

1.1 Duty of care

A duty of care is the responsibility or the legal obligation of a person or organisation to avoid acts or omissions (which can be reasonably foreseen) to be likely to cause harm to others. Employers have a duty of care to their employees, which means that they should take all steps which are reasonably possible to ensure their health, safety and wellbeing. Employees also have responsibilities for their health and wellbeing at work - for example, they are entitled by law to refuse to undertake work that isn't safe without fear of disciplinary action.

If you fear for your safety or your freedom as a result of the actions taken by someone who is seeking a bribe, you should pay the bribe immediately; but take a note of the relevant details of the conversation (including the person's name, if possible) in order to report it. As soon as it is safe to do so, you should report the incident to the relevant authorities such as the local police or the British Embassy/ High Commission. You should also report the incident to a NIRAS-LTS Director as a matter of urgency.

1.2 Monitoring and review

The NIRAS-LTS Directors will monitor the effectiveness and review the implementation of this policy and internal control systems and procedures on an annual basis at the time of the Management Review (one of our ISO9001 requirements). Any improvements identified for improving the effectiveness of our systems in countering bribery and corruption will be recorded and implemented as soon as possible. Inclusion in the Management Review process ensures that progress will be independently assessed by the ISO9001 auditors.

All employees and sub-contractors are responsible for the success of this policy and should ensure they use it to disclose any suspected danger or wrongdoing.

Employees and sub-contractors are invited to comment on this policy and suggest ways in which it might be improved. Comments, suggestions and queries should be addressed to the NIRAS-LTS Managing Director.

1.3 Training and communication

All employees will receive training on how to implement and adhere to this policy. Certain sub-contractors operating in areas or circumstances that are deemed by any NIRAS-LTS Director to be at high risk of bribery or corruption, or where required by a client, will also receive training, or will have to confirm that they have already received sufficient training.

Our zero-tolerance approach to bribery and corruption must be communicated to all sub-contractors, suppliers, agents and other business partners at the outset of our relationship with them and as appropriate thereafter. This will normally be

through the contractual documentation provided by NIRAS-LTS. If, for any reason, the contractual documentation is delayed or the relationship does not involve a written contract, this policy (or a link to it) should be provided at the earliest opportunity.

The NIRAS-LTS Directors have responsibility for ensuring this policy complies with our legal and ethical obligations, for implementing this policy, for ensuring compliance with it, and for monitoring its use and effectiveness and dealing with any queries on its interpretation.

Employees and sub-contractors at all levels are responsible for ensuring those reporting to them are made aware of and understand this policy and are given adequate training on it.

2 Principles

2.1 What is not acceptable?

It is not acceptable for you (or someone on your behalf) to:

- give, promise to give, or offer, a payment, gift or hospitality with the expectation or hope that a business advantage will be received, or to reward a business advantage already given;
- give, promise to give, or offer, a payment, gift or hospitality to a government official, agent or representative to "facilitate" or expedite a routine procedure;
- accept payment from a third party that you know or suspect is offered with the expectation that it will obtain a business advantage for them;
- accept a gift or hospitality from a third party if you know or suspect that it is offered or provided with an expectation that a business advantage will be provided by us in return;
- threaten or retaliate against another worker who has refused to commit a bribery offence or who has raised concerns under this policy; or
- engage in any activity that might lead to a breach of this policy.

2.2 Bribery

A bribe is an inducement or reward offered, promised or provided in order to gain any commercial, contractual, regulatory or personal advantage.

Examples:

Offering a bribe: You offer a potential business partner a few days in a nice hotel, but only if they agree to do business with us.

This would be an offence as you are making the offer to gain a commercial and contractual advantage. We may also be found to have committed an offence because the offer has been made to obtain business for NIRAS-LTS International. It may also be an offence for the potential client to accept your offer.

Receiving a bribe: A supplier gives your nephew a job, but makes it clear that in return they expect you to use your influence in our organisation to spend project funds on a particular activity.

It is an offence for a supplier to make such an offer. It would be an offence for you to accept the offer as you would be doing so to gain a personal advantage.

Bribing a foreign official: You arrange for the organisation to pay an additional payment to a foreign official to speed up an administrative process, such as clearing items through customs.

The offence of bribing a foreign public official has been committed as soon as the offer is made. This is because it is made to gain a business advantage for us.

2.3 Hospitality and gifts

This policy does not prohibit normal and appropriate hospitality (given and received) to or from third parties and the giving or receipt of gifts, provided that this is done in accordance with the Bribery Act 2010.

Normal and appropriate hospitality and gifts would include where the hospitality or gift:

- is not made with the intention of influencing a third party to obtain or retain business or a business advantage, or to reward the provision or retention of business or a business advantage, or in explicit or implicit exchange for favours or benefits;
- complies with local law;
- is given in the name of NIRAS-LTS International, not in your name;
- does not include cash or a cash equivalent (such as gift certificates or vouchers);
- is appropriate in the circumstances (e.g. the giving of a small gift at Christmas time), is of an appropriate type and value and is given at an appropriate time;
- is given openly, not secretly; and
- is not offered to, or accepted from, government officials or representatives, or politicians or political parties, without the prior approval of a NIRAS-LTS International Director.

2.4 Facilitation payments and kickbacks

NIRAS-LTS, its employees or its subcontractors do not make, and will not accept, facilitation payments or "kickbacks" of any kind. Facilitation payments are typically small, unofficial payments made to secure or expedite a routine government action by a government official. They are not commonly paid in the UK, but are common in some other jurisdictions.

If you are asked to make a payment on our behalf, you should always be mindful of what the payment is for and whether the amount requested is proportionate to the goods or services provided. You should always ask for a receipt which details the reason for the payment. If you have any suspicions, concerns or queries regarding a payment, you should raise these with a NIRAS-LTS International Director.

Kickbacks are typically payments made in return for a business favour or advantage. All employees and sub-contractors must avoid any activity that might lead to, or suggest, that a facilitation payment or kickback will be made or accepted by us.

3 Process

3.1 Record-keeping

NIRAS-LTS keeps financial records and has appropriate internal controls in place that will provide evidence for the business reason for making payments to third parties.

You must declare all hospitality or gifts accepted or offered to the NIRAS-LTS Managing Director who is responsible for quality (ISO9001). NIRAS-LTS keeps a written record of gifts (see QF30 Register of Gifts). The list will be subject to Executive Team review.

You must ensure all expenses claims relating to hospitality, gifts or expenses incurred to third parties are submitted in accordance with our expenses policies and specifically record the reason for the expenditure.

All accounts, invoices, memoranda and other documents and records relating to dealings with third parties, such as clients, suppliers and business contacts, should be prepared and maintained with strict accuracy and completeness. No accounts must be kept "off-book" to facilitate or conceal improper payments.

3.2 How to raise a concern

You are encouraged to raise concerns about any issue or suspicion of malpractice at the earliest possible stage. If you are unsure whether a particular act constitutes bribery or corruption, or if you have any other queries, these should be raised with a NIRAS-LTS International Director, who will take the necessary action to address the matter.

It is important that you tell a NIRAS-LTS International Director as soon as possible if you are offered a bribe by a third party, are asked to make one, suspect that this may happen in the future, or believe that you are a victim of another form of unlawful activity.

3.2.1 Protection

Individuals who refuse to accept or offer a bribe, or those who raise concerns or report another's wrongdoing, are sometimes worried about possible repercussions. We encourage openness and will support anyone who raises genuine concerns in good faith under this policy, even if they turn out to be mistaken.

We are committed to ensuring no one suffers any detrimental treatment as a result of refusing to take part in bribery or corruption, or because of reporting in good faith their suspicion that an actual or potential bribery or other corruption offence has taken place, or may take place in the future. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern.

If you believe that you have suffered any such treatment whilst working on a NIRAS-LTS project, you should inform a NIRAS-LTS Director immediately. If the matter is not remedied, you should raise it with all NIRAS-LTS Directors on the NIRAS-LTS Board.

Patrick Abbot

Managing Director, NIRAS-LTS International

5th November 2020