



Anti-Bribery and Anti-Fraud Policy

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1. Introduction

We strictly prohibit bribery, fraud and all other corrupt business practices at Keller. We expect employees at all times to obey the law and maintain high ethical standards as stated in our Code of Business Conduct.

We will uphold laws relevant to countering fraud, bribery and corruption in all of the jurisdictions in which we operate, particularly laws that are directly relevant to specific business practices. Losses due to fraud, bribery and all other corrupt business practices can be more than just financial in nature: they can also cause damage to the company's reputation. The reputation of Keller Group plc for lawful and responsible business behaviour is of paramount importance.

2. Policy objectives

The purpose of this policy is to set out the responsibilities of the Group in observing and upholding our position on bribery, fraud and other corrupt business practices.

To achieve this commitment Keller will:

- Develop and maintain effective controls to prevent bribery, fraud and other corrupt business practices;
- Ensure that any suspected, alleged, attempted or actual instances of bribery, fraud or other corrupt business practices are investigated appropriately, regardless of the position held or length of service of any individual implicated;
- Take appropriate disciplinary action in all cases where investigation has proven attempted or actual instances of bribery, fraud or other corrupt practices. All significant cases shall be reported to the Group's Legal function who will report them in the appropriate manner; and,
- Operate a lessons learnt process to review incidents, systems and procedures to prevent similar instances occurring and embed responsible business behaviours within Keller.

3. Delivering our objectives

Keller strictly prohibits:

- the offering, solicitation or the acceptance of any bribe, whether cash or other inducement;
- to or from any person or company, wherever they are located in the world, and whether they are a private person or company or a public official or body;
- by any individual employee, agent or other person or body acting on the Group's behalf;
- to gain any commercial, contractual or regulatory advantage for the Group in a way which is unethical;
- or to gain any personal advantage, financial or otherwise, for the individual or anyone connected with the individual;
- the evasion of tax or facilitation of tax evasion by anyone else.

Keller recognises that market practice varies across the territories in which it does business and what is normal and acceptable in one place may not be in another. This policy prohibits any inducement which results in a personal gain or advantage to the recipient or any person or body associated with them, and which is intended to influence them to take action which may not be solely in the interests of the Group or of the person or body employing them or whom they represent.

Payments to public officials to carry out or speed up a process ("facilitation payments") are prohibited – but Keller understands that employees should not put their lives, liberty or property at risk. If employees are coerced or extorted into making a payment they must report the payment to their line manager and

local Ethics and Compliance Officer as soon as possible.

Tax evasion is the offence of cheating the public revenue of any territory of any taxes due. It is prohibited to participate in any activity that might be regarded as tax evasion or to facilitate tax evasion by entering into any arrangement with employees, customers, suppliers or contractors that might lead to the diversion of any tax away from relevant authorities.

This policy is not meant to prohibit the following practices providing they are customary in a particular market, are proportionate and are properly recorded:

- normal and appropriate hospitality;
- the giving of a ceremonial gift on a festival or at another special time;
- the use of any recognised fast-track process which is available to all on payment of a fee; or
- the offer of resources to assist the person or body to make the decision more efficiently provided that they are supplied for that purpose only.

We do not make direct or indirect donations to political parties. Donations to charity on behalf of the group must be made following our internal processes.

For practical purposes fraud may be described as the act of making false representation, or failure to disclose information, or abusing a position of trust, with the intent to make a gain or cause a loss or to expose another to the risk of loss.

Examples of frauds that may be perpetrated against Keller include the following:

- theft, misuse and misappropriation of Keller property, equipment, funds, materials, records or any other assets;
- false accounting and/or making fraudulent statements financial or non-financial with a view to personal gain or gain of another (e.g. timesheets, expense claims, purchase orders, budgets, regulatory returns);
- any activity which involves the alteration, destruction, copying or manipulation of data for inappropriate purposes.

Fraud may involve one individual or several people in collusion with each other who could be either from within or external to Keller.

Inevitably, decisions as to what is acceptable may not always be easy. If anyone is in doubt as to whether a potential act constitutes bribery or fraud, the matter should be referred to your most senior local manager before proceeding. If necessary, guidance should also be sought from either your local Ethics and Compliance Manager or the Group Legal function.

4. Reporting and response

Any employee who discovers or suspects bribery or fraudulent activity should normally raise any concerns through their line manager. Alternatively, you may raise your concerns with your local Ethics and Compliance Manager or the Group Legal function.

However, it is recognised that individuals may feel inhibited in certain circumstances. In this case, employees are encouraged to raise concerns about any instance of malpractice at the earliest possible stage through our confidential and independent whistleblowing helpline.

Please refer to the Whistleblowing Policy for further information.

5. Scope

This policy applies to all legal entities which Keller Group plc wholly owns, has a majority stake in or overall operational control of. This policy is concerned with internal and external bribery, fraud and other corrupt business practices, committed by employees, temporary staff, agents, suppliers and contractors.

6. Governance

The Keller Executive Committee of the Keller Group plc Board provides oversight of this policy.

7. Responsibilities

This policy applies to all individuals who are employed by, or carry out work on behalf of, any Keller group company including contractors, temporary staff and agency workers.

All individuals identified above are responsible for:

- understanding and acting in accordance with Keller's Code of Business Conduct in obeying the law and maintaining high ethical standards;
- reporting any known or suspected instances of attempted or actual bribery, fraud or instances of other corrupt practices in the company in line with this policy;
- notifying the Company at the earliest opportunity of the concern so that the issue can be investigated appropriately; and
- co-operating with any investigation into any concern.

8. Supporting information

- Code of Business Conduct
- Whistleblowing Policy
- Procurement Policy
- Group Anti-Bribery and Anti-Fraud Compliance Manual

9. Document change history

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