

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.



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Anti-slavery and human trafficking policy statement

The Abbey Group standards of business conduct specifically look to reinforce our zero-tolerance company stance against modern-day slavery and human-trafficking. We focus on transparency within our operations and work closely with our clients and suppliers to monitor supply chains as we are committed to ensuring that there is no slavery or human trafficking connected to any part of our business.

Commitments

As a Company we expect that everyone working with us or on our behalf to support and uphold the following measures to safeguard against modern slavery:

We have a zero-tolerance approach to modern slavery in our organisation and our supply chains.

- The prevention, detection and reporting of modern slavery in any part of our organisation or supply chain is the responsibility of all those working for us or on our behalf. Workers must not engage in, facilitate or fail to report any activity that might lead to, or suggest, a breach of this policy.
- We are committed to engaging with our stakeholders and suppliers to address the risk of modern slavery in our operations and supply chain.
- We take a risk based approach to our contracting processes and keep them under review. We assess whether the circumstances warrant the inclusion of specific prohibitions against the use of modern slavery and trafficked labour in our contracts with third parties. Using our risk based approach we will also assess the merits of writing to suppliers requiring them to comply with the law which sets out the minimum standards required to combat modern slavery and trafficking.

Consistent with our risk based approach we may require:

- Employment and recruitment agencies and other third parties supplying workers to our organisation to confirm their compliance with our zero-tolerance stance against modern-day slavery and human-trafficking.
- Suppliers engaging workers through a third party to obtain that third parties' agreement to adhere to this Code of Conduct.
- As part of our ongoing risk assessment and due diligence processes we will consider whether circumstances warrant us carrying out audits of suppliers for their compliance with our Code of Conduct.
- If we find that other individuals or organisations working on our behalf have breached this Policy we will ensure that we take appropriate action. This may range from considering the possibility of breaches being remediated and whether that might represent the best outcome for those individuals impacted by the breach to terminating such relationships.