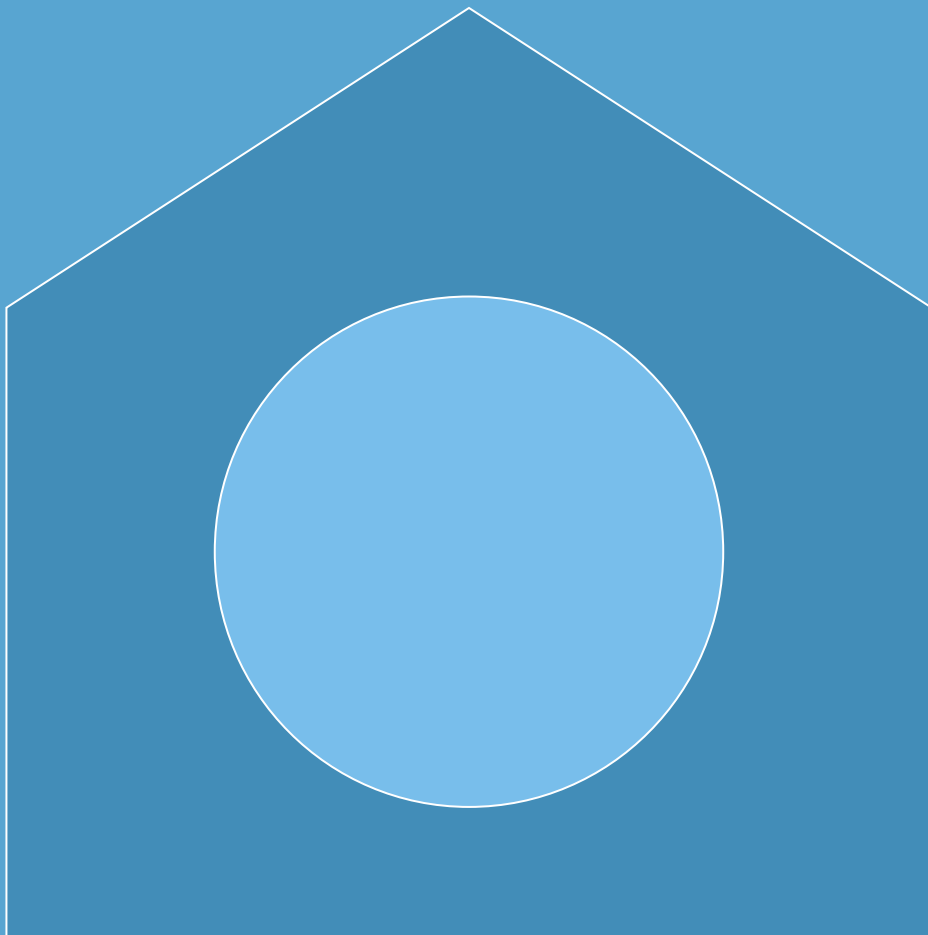


# Cairn Homes plc

## Anti-bribery & Corruption Policy



Our purpose is to build new homes and create places where people love to live. We take a responsible approach: building high-quality, sustainable homes; creating communities; and striving to improve the built environment in Ireland. We want to take a prominent role in promoting sustainable and attainable building in Ireland, being respectful of both people and planet as we scale our business.

## Our Approach

We will do this through a sustainability agenda led by commitments fully aligned to the fundamental elements of our purpose: people, homes, and places. We do not permit under any circumstances the offering, receiving or facilitation of bribes or any form of improper payments or advantage and we will always adhere strictly to relevant laws in relation to bribery and corruption.

## Defining bribery and corruption

Bribery and corruption in business can take many forms. It does not have to involve a financial advantage but can be any attempt to wrongfully, or unduly, influence a business decision or relationship in favour of the provider. This can include:

- Providing gifts;
- Inappropriate donations to a charity or cause;
- Inappropriate corporate entertainment;
- The promise of future work or employment;
- The wrongful award of a contract; or
- Some other intangible benefit.

## Key rules

This policy requires employees, contractors, and suppliers to comply fully with the following key rules:

### Do not give bribes

Do not in any circumstances make payments or provide gifts, entertainment, or favours if this could lead to someone misusing their position or performing their job improperly.

This particularly includes circumstances where the gift, entertainment or favour led them to do something or not do something they are not permitted to do, or which they would not ordinarily do.

### Do not accept bribes

Do not in any circumstances request, agree or accept gifts, entertainment, or favours if this could lead to you misusing your position or performing your job improperly.

This particularly includes circumstances where the gift, entertainment or favour leads you to do something or not do something you are not permitted to do, or which you would not ordinarily do.

## Public officials

Do not provide gifts, entertainment, or favours to public officials for business reasons, except in strict accordance with our rules and the rules applying to the public official.

### Gifts and entertainment policy

To help ensure risks associated with bribery and corruption are avoided, this policy requires that you do not provide or receive payments or gifts, entertainment, or favours if this could lead to you or someone

else misusing their position or performing their job improperly. To support this policy, the following rules must be followed at all times in respect of the giving and receiving of gifts and entertainment.

### **When gifts and entertainment are permitted**

Gifts and entertainment are permitted only when:

- They are intended to foster legitimate (i.e., lawful) business relations;
- Their nature and timing, and the circumstances in which they are given, are not capable of either improperly influencing the recipient, or being perceived as improperly influencing them; and
- The rules or laws applying to the recipient, particularly if they are public officials, will not be breached by the giving of the gift or entertainment (refer also to the Cairn Homes Lobbying Policy).

Gifts of cash, or equivalent (such as vouchers or pre-paid cards) are strictly prohibited.

### **Value limits – entertainment and hospitality**

Entertainment (such as meals, events, or corporate hospitality) may be given to or received from any single person or organisation to a maximum limit of €100 per person in any twelve-month period. An employee can give or receive entertainment or hospitality to a maximum of €400 in any twelve-month period.

Regardless of these limits, all invitations received to attend corporate hospitality events must be submitted to the Company Secretary who will seek confirmation as to whether or not the invitation may be accepted, and who from Cairn Homes should attend.

### **Value limits - gifts**

Gifts may be given to or received from any single person or organisation to a maximum limit of €100 per person in any twelve-month period. An employee can give or receive gifts to a maximum of €400 in any twelve-month period.

### **Sponsorship and charitable donations**

Sponsorship and charitable donations may only be made by or on behalf of Cairn Homes with the prior approval of the Chief Financial Officer.

### **Exceeding value limits**

The value limits above may be exceeded only with the prior authorisation of the Company Secretary who, on receiving any request for the value limit to be exceeded, shall consult with the Chief Executive or Chief Financial Officer before confirming whether the limit may be exceeded and any associated conditions.

Individuals nominated by the Chief Executive have a discretion to exceed the value limits noted in this policy but only to the extent specifically notified to them in writing by the Company Secretary and otherwise only in accordance with this policy and any other conditions attached to their discretion.

### **Gift and hospitality register**

Each business function (Finance, HR, Sales & Marketing, Commercial, Planning & Design, Construction, H&S, and IT) is required to maintain a Gift and Hospitality Register in the format provided by the Company Secretary. The Gift and Hospitality Register is intended to help the business monitor:

- For any risks of bribery and corruption;
- Gifts or hospitality received or provided by Cairn Homes employees meet the requirements of this policy;
- Employees giving or receiving gifts, hospitality, entertainment, or sponsorship in connection with their employment by Cairn Homes must ensure it is recorded on the Gifts and Hospitality Register;

- It is the responsibility of the business function head to ensure the Gift and Hospitality Register is maintained and up to date;
- Expenses that include costs for gifts, hospitality or entertainment cannot be authorised by a line manager unless and until the Gifts and Hospitality Register has been verified as including the relevant gifts, hospitality, or entertainment.

### **Reporting a concern**

If you have any concern about gifts, entertainment, or hospitality, speak with your line manager, or if you wish, consult our Confidential Reporting Policy about the best way to raise your concern.