

# COUNTERPARTY CODE OF CONDUCT

## Values that guide us

Our values are the essence of our company's identity. They represent how we act, speak and behave together, and how we engage with our clients and stakeholders.

- Safety: We put safety at the heart of everything we do, to safeguard people, assets and the environment.
- Integrity: We do the right thing, no matter what, and are accountable for our actions.
- Collaboration: We work together and embrace each other's unique contribution to deliver amazing results for all.
- Innovation: We redefine engineering by thinking boldly, proudly and differently.
- Excellence: We are proud to do our best, achieve high standards, creating environments where all can thrive.

## Message from the President and CEO

As we embark on a path to collaboration and progress, I am pleased to reaffirm our dedication to the core values that define AtkinsRéalis: Safety, Integrity, Collaboration, Innovation, and Excellence. Our journey is not only marked by growth but, more importantly, by the ethical standards we uphold.

As a responsible member of the United Nations Global Compact, our commitment to human rights, labour, environmental sustainability, and anti-corruption practices remains unwavering.

This commitment extends beyond our internal operations to include our valued partners – suppliers, subcontractors, and representatives, as well as anyone working for them or acting on their behalf (including their employees, consultants, representatives, and anyone in their supply chain).

The Counterparty Code of Conduct serves as a guide for how we expect our partners to align with our values. It outlines the standards that define our collaboration, emphasizing the importance of integrity, compliance with all applicable laws, and the preservation of AtkinsRéalis' reputation.

Our partnerships are crucial to our shared success, and your adherence to these principles is integral. Just as we hold ourselves accountable to the highest standards, we trust that you will do the same. You are more than business associates; you are key contributors to our collective achievements.

Thank you for aligning with our values and for your continued dedication to fostering a culture of integrity. Your commitment fortifies our foundation and propels us toward shared success.

**Ian L. Edwards**  
President and CEO

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Terms in ***bold and italics*** are defined in a glossary found in the appendix at the end of the document.

## 1. A culture of high ethical standards

**AtkinsRéalis' business partners, suppliers, subcontractors and representatives**, as well as anyone working for them or acting on their behalf (including their employees, consultants, representatives and anyone in their supply chain) must, in all matters relating or that may reasonably be perceived as relating to their business with **AtkinsRéalis**, adhere to and share the principles expressed in this Counterparty Code of Conduct. For the purpose of this document, the term “**counterparty**” includes them all.

When local laws allow behavior that is not permitted by this Counterparty Code of Conduct, this Counterparty Code of Conduct prevails.

**Counterparties** must provide their employees with enough information and training to make sure that they understand and comply with the obligations set out in this Counterparty Code of Conduct.

**Counterparties** must enforce obligations as strict as those set out in this Counterparty Code of Conduct upon anyone in their supply chain whenever they are involved in **AtkinsRéalis** business or related activities.

We can all contribute to maintaining our high ethical standards by speaking up whenever we encounter a situation that might raise questions about integrity or misconduct. We ask that our **counterparties** do the same.

## 2. Focusing on our people and our workplace

### 2.1 Mutual respect

At **AtkinsRéalis**, we want everyone to be respected. We interact with individuals of various backgrounds and points of view. This, is a great asset that contributes to our capacity to innovate and continuously improve.

**Counterparties** must always:

- Maintain a work environment free of **discrimination, harassment or violence**.

For more information on how **AtkinsRéalis** applies these principles:

- Consult our procedure on [Work Related Discrimination, Harassment and Violence](#).

### 2.2 Health, safety and environment

Everyone's safety is important to **AtkinsRéalis**. We are committed to doing business in a safe, ethically, environmentally and socially responsible manner.

**Counterparties** must always:

- Ensure that the applicable workplace health, safety and environmental legislation is treated as a minimum standard in all areas where they conduct business;
- Protect anyone who takes part in their operations (including **AtkinsRéalis personnel**) and/or comes into contact with their work sites and offices;
- Seek to establish an incident-free work environment;
- Carry out their operations with care for the environment; and
- Ensure physical and psychological safety in the workplace.

For more information on how **AtkinsRéalis** applies these principles:

- Consult our [Blue Book](#) on health, safety and the environment.

### 3. Avoiding conflicts of Interest

When working with or **on behalf of AtkinsRéalis**, **counterparties** must always:

- Act in the best interest of **AtkinsRéalis**;
- Completely and truthfully disclose, in writing, any **actual**, **potential** or **perceived conflicts of interest** to their **AtkinsRéalis** contact before entering into negotiations and/or starting a business relationship with **AtkinsRéalis**;
- Promptly disclose, in writing, any **conflicts of interest** arising during their business relationship with **AtkinsRéalis** to their **AtkinsRéalis** contact; and
- Avoid any **conflicts of interest**, whether **actual**, **potential** or **perceived**, that are not properly disclosed and mitigated.

### 4. Adopting appropriate business practices

**Counterparties** must conduct their business in compliance with all applicable laws or regulations.

**Counterparties** must never:

- Carry out any conduct or activity that would expose **AtkinsRéalis** to a risk of penalties under any laws and regulations; or
- Take any action or omission that will cause or lead **AtkinsRéalis** to breach any applicable laws or regulations.

#### 4.1 Antitrust and competition

**Counterparties** must always:

- Engage in fair, competitive business practices; and
- Comply with antitrust and competition legislation.

**Counterparties** must never discuss, collude or agree with third parties to:

- Fix or control prices, terms or conditions;
- Restrict competition or dealings with suppliers or clients;
- Share or receive **confidential information** with/from current or potential competitors or clients or any other unauthorized parties;
- Divide or allocate clients, markets or territories; or
- Choose not to submit a bid, withdraw a bid or submit an artificial bid to influence the outcome of a bidding process.

For more information on how **AtkinsRéalis** applies these principles:

- Consult our procedure on [Compliance](#).

#### 4.2 Anti-bribery and anti-corruption

**Counterparties** must commit to conducting business with integrity and prohibiting **corruption** and **bribery** in all their forms.

**Counterparties** must never:

- Get involved in corrupt activities, whether directly or indirectly; or
- Accept, request, offer, promise, give or authorize a bribe or kickback; or
- Anything that could be considered a bribe or kickback, including but not limited to money, loans, **gifts**, entertainment, employment, contracts or **benefits** of any kind, given to or received from any third party with the

intent to obtain or provide an improper or unfair advantage, obtain, award or maintain business or influence that third party's or one's actions, inaction or decisions, including without limitation during a bid process.

For more information:

- Consult our procedure on [Compliance](#).

### 4.3 Facilitation payments

**Facilitation payments** are illegal in many jurisdictions where **AtkinsRéalis** operates and go against our culture of integrity. **AtkinsRéalis** does not allow **facilitation payments** under any circumstances.

**Counterparties** must never:

- Make **facilitation payments on behalf of AtkinsRéalis** or for the intended benefit of **AtkinsRéalis**, whether they are working directly or indirectly with **AtkinsRéalis**. This restriction applies even in countries where **facilitation payments** are tolerated by law.

For more information on how **AtkinsRéalis** applies these principles:

- Consult our procedure on [Compliance](#).

### 4.4 Gifts and hospitality

**Gifts and hospitality** are part of normal business practices, but can, in certain circumstances, be considered as forms of **bribery** or inappropriate influence.

**Counterparties** can offer, accept or exchange **gifts and hospitality on behalf of** or for the intended benefit of **AtkinsRéalis** if they respect the following principles.

**Counterparties** must always:

- Make sure that **benefits** comply with all applicable laws and regulations;
- Obtain prior authorization, in writing, from an **AtkinsRéalis** Integrity Officer;
- Make sure that **benefits** are reasonable in value, auditable and appropriate to the occasion and the roles of those involved;
- Be honest and transparent when exchanging **benefits**;
- Record given **benefits** accurately in their books and records; and
- Exercise good judgment, especially when offering **benefits** to **government officials** (see Section 4.5), as they are often subject to stricter rules, regulations and laws.

**Counterparties** must never:

- Accept or offer **benefits** that are illegal, indecent or offensive in any way, involve gambling, or otherwise violate this Counterparty Code of Conduct;
- Exchange **benefits** for any improper advantage or influence over a business relationship;
- Request **benefits** from anyone;
- Exchange **benefits** when it raises questions about **conflicts of interest**; or
- Offer, accept or exchange cash or cash equivalents **on behalf of AtkinsRéalis**.

For more information on how **AtkinsRéalis** applies these principles:

- Consult our procedure on [Compliance](#).

## 4.5 Government officials

Because relationships with **government officials** carry the potential for impropriety, or may give rise to an appearance of impropriety, we expect full transparency from our **counterparties** in that respect, so that the inherent risks can be assessed and properly managed.

**Counterparties** must always:

- Be knowledgeable about, and must disclose to **AtkinsRéalis** at the outset of the relationship, and thereafter promptly upon becoming aware of, any of their owners or shareholders (direct or indirect), directors, officers or key employees, or any of their employees, agents or consultants that are involved or expected to be involved in **AtkinsRéalis** business, being, or having been in the past five years, a **government official**, a family member of, or in a close personal relationship or in a business relationship with someone who is a **government official**.
- Avoid offering any personal **benefits** to a **government official** unless it is clearly permissible under applicable laws and regulations and fully compliant with this Counterparty Code of Conduct; and
- Avoid giving anything of value to anyone if they have reasons to believe that it will be passed on to a **government official**.

## 4.6 Political contributions

**Counterparties** must never make **political contributions on behalf of AtkinsRéalis**.

## 4.7 Lobbying

**AtkinsRéalis** is committed to building and maintaining constructive, positive relationships in the public sector. Many jurisdictions have enacted laws and regulations that restrict or require various levels of disclosure of **lobbying** activities.

**Counterparties** must always:

- Engage with **government officials** and public representatives in an honest, transparent and accountable manner;
- Obtain prior authorization, in writing, from an authorized officer of **AtkinsRéalis**, before engaging in **lobbying** activities **on behalf of AtkinsRéalis**; and
- Comply with all **lobbying** laws and regulations.

## 4.8 Anti-money laundering and tax evasion

**AtkinsRéalis** works towards the prevention of **money laundering** and **tax evasion** everywhere that we operate.

**Counterparties** must always:

- Comply with all laws and regulations as they relate to **money laundering** and **tax evasion**;
- Act carefully to prevent **AtkinsRéalis** from being involved or used in **money laundering**, facilitation of **tax evasion** or other criminal activities;
- Have reasonable procedures in place to prevent the facilitation of **tax evasion**;
- Apply the appropriate level of due diligence before entering a relationship with a third party; and
- Recognize and monitor potential warning signals that could help detect unusual or suspicious activity.

**Counterparties** must never:

- Engage, facilitate or have **AtkinsRéalis** associated with any form of **tax evasion** anywhere in the world; or

- Be complicit in facilitating a third party to evade **taxes** in any jurisdiction.

For more information on how **AtkinsRéalis** applies these principles:

- Consult our procedure on [Compliance](#).

## 4.9 Trade compliance, export controls and anti-boycott

Laws governing trade are complex and violations can lead to significant fines, blacklisting and withdrawal of eligibility for simplified import and **export** procedures.

**Counterparties** must always:

- Conduct their activities in compliance with the **export controls**, **economic sanctions** and anti-boycott laws and regulations of all the jurisdictions where they do business; and
- Avoid the inclusion of any clause within a contract that would have the effect of illegally boycotting trade with a country.

For more information on how **AtkinsRéalis** applies these principles:

- Consult our procedure on [Compliance](#).
- Consult our procedure on [Trade Compliance](#).

## 4.10 Accounting practices and record keeping

**Counterparties** must always:

- Maintain complete and accurate books, records and documents, in accordance with generally accepted record keeping principles;
- Support all **transactions** with proper documentation;
- Afford **AtkinsRéalis**, upon reasonable notice, the right to audit and access all their books, records and documents as may be relevant to verify the **counterparties'** compliance with their obligations under this Counterparty Code of Conduct; and
- Grant such access during the term of their contractual engagement with **AtkinsRéalis** and for a period of six (6) years after its termination or expiration.

# 5. Corporate social responsibility

## 5.1 Human rights

**AtkinsRéalis** believes that everyone should be treated with dignity, fairness and respect. We support the protection of **human rights** throughout our operations.

**Counterparties** must always:

- Support and respect the protection of internationally recognized **human rights**.

**Counterparties** must never:

- Knowingly commit, participate, provide assistance or encouragement to, **human rights** violations.

For more information on how **AtkinsRéalis** applies these principles:

- Consult our policy on [Human Rights](#).



## 5.2 Forced labor, child labor, modern slavery and human trafficking

**AtkinsRéalis** works towards preventing **forced labor**, **child labor**, **modern slavery** and **human trafficking**, including in our supply chain, and protecting individuals working directly or indirectly for **AtkinsRéalis** from any form of **forced labor**, **child labor**, **modern slavery** and **human trafficking**.

**Counterparties** must always:

- Allow their employees the choice to leave their employment freely upon reasonable notice;
- Ensures workers maintain free access to their passports, identity papers, work permits, travel documents and other personal legal documents;
- Bear the full cost of recruitment and placement;
- Prohibit compulsory and abusive overtime practices;
- Pay wages regularly, directly and on time;
- Have policies and procedures for identifying and prohibiting the use of **modern slavery** and **human trafficking** in their activities and supply chains;
- Provide their employees with training to help them recognize situations where a risk of **modern slavery** exists; and
- Ensure that their supply chain is free of any form of **modern slavery** and **human trafficking** and require that everyone in that supply chain do the same.

**Counterparties** must never:

- Engage in activities that encourage human rights abuses, modern slavery and human trafficking, child labor, bonded labor, or forced labor.

For more information on how **AtkinsRéalis** applies these principles:

- Consult our [Modern Slavery and Human Trafficking Statement](#).

## 6. Protecting our assets

### 6.1 Data compliance

Data compliance means adhering to the rules, regulations, and principles governing the **data lifecycle** of one's **data**. It ensures that **AtkinsRéalis** and its **counterparties** handle **data** in a responsible manner, protecting the privacy and rights of individuals whose **data** is being processed.

**Counterparties** must always:

- Ensure the quality and integrity of their **data**;
- Prevent inappropriate or unauthorized access to the **data** and information, limiting access to only those who require it to carry out their duties;
- Comply with external requirements when using **data** in new technologies such as machine learning or **artificial intelligence**;
- Comply with the external retention requirements or any specific contractual terms and continue to protect the **data** and information even after the termination of the agreement;
- Understand what personal **data** is and how it should be handled;
- Use **data** only for the purpose for which it was collected or to meet regulatory obligations;

- Make sure that **data** is protected, secured, kept confidential and retained only for as long as is necessary to achieve the original processing purpose or to satisfy legal and regulatory requirements; and
- Report **data** incidents in a timely manner (see Section 7.1).

**Counterparties** must never:

- Upload **AtkinsRéalis data** to online services such as cloud storage, search engines, translation tools or **artificial intelligence** services unless this specific use has been approved by **AtkinsRéalis**.

## 6.2 Cyber Security

When processing **AtkinsRéalis** related **data**, **counterparties** must always:

- Foster a culture of cyber security awareness and cyber secure behaviour;
- Establish and maintain access controls, following the principle of least privilege;
- Implement physical security measures to protect computers and devices from theft and tampering;
- Use strong and complex passwords;
- Employ up-to-date antivirus software, endpoint protection tools and firewalls;
- Ensure that computers and devices are properly configured to reduce vulnerabilities and provide only the services required to fulfil their role;
- Ensure software and applications are kept up to date and security patches are applied as soon as practicable;
- Develop and maintain an incident response plan, outlining steps to be taken in the event of a security incident;
- Assess and manage third party security risks within their own supply chain, enforcing security requirements; and
- Report, in a timely manner, actual or suspected cybersecurity incidents affecting **AtkinsRéalis data** (see Section 7.1).

## 6.3 Confidential information

**Counterparties** must always:

- Prevent inappropriate or unauthorized access to **confidential information** belonging to **AtkinsRéalis**, its **clients**, **competitors** or **business partners**;
- Limit access to **confidential information** to those who require it to carry out their duties;
- Continue to protect this information even after the termination of the relationship with **AtkinsRéalis**;
- Have appropriate policies and procedures in place to ensure that information is kept protected, secure and confidential;
- Properly classify and protect the information they are entrusted with; and
- Brief employees who require access to **confidential information** on any particular cyber security measures required to protect it.

## 6.4 Intellectual property

Patents, copyrights, trademarks, designs, names, logos, photos, videos and any other form of **intellectual property** created or modified during the **counterparties**' relationship with **AtkinsRéalis** remains its exclusive property. This includes any **intellectual property** developed outside of the **counterparties**' relationship with **AtkinsRéalis** that

results from the use of **confidential information**. This doesn't include **intellectual property** owned by a **client** or a **third party** with whom **AtkinsRéalis** has a contractual relationship.

**Counterparties** must always:

- Avoid unauthorized copying, taking or destroying of **AtkinsRéalis' intellectual property**, during or after the **counterparties'** relationship with **AtkinsRéalis**;
- Avoid unauthorized use, theft or misappropriation of **intellectual property** including that belonging to third parties; and
- Get explicit consent from the **intellectual property** owner before using **intellectual property** owned by a **client** or a **third party**.

## 7. Reporting suspected misconduct and concerns

### 7.1 Duty to report

At **AtkinsRéalis**, we believe that everyone can contribute to maintaining our high ethical standards by speaking up whenever they encounter a situation that might raise questions about integrity or misconduct. This is why **counterparties** must immediately report to **AtkinsRéalis** any evidence or suspicion that anyone engaged in **AtkinsRéalis** business (including, but not restricted to, **AtkinsRéalis** employees and the **counterparties'** employees):

**Counterparties** must immediately report to **AtkinsRéalis**:

- Any known or suspected violation of **AtkinsRéalis** Code of Conduct;
- Any known or suspected violation of this Counterparty Code of Conduct;
- Any suspected violation of applicable laws, rules or regulations;
- Any observed instances of misconduct; or
- Any observed pressure to compromise our ethical standards.

**Counterparties** must promptly report any of these situations via one of the following resources:

- Their **AtkinsRéalis** point of contact; or
- The [Reporting Line](https://www.clearviewconnects.com/) (operated by a secured third-party provider which allows to remain anonymous) at <https://www.clearviewconnects.com/>.

For more information on how **AtkinsRéalis** applies these principles:

- Consult our procedure on [Compliance](#).

### 7.2 Non-retaliation

**AtkinsRéalis** is committed to creating an environment where everyone feels comfortable to report any of the situations as described above. **AtkinsRéalis** prohibits retaliation against anyone who, in good faith, comes forward with their concerns.

For more information on how **AtkinsRéalis** applies these principles:

- Consult our procedure on [Compliance](#).

### 7.3 Cooperation

**Counterparties** must fully cooperate with **AtkinsRéalis** when it investigates any report received or during a books and records review and must ensure cooperation from anyone in their supply chain whenever they are involved in **AtkinsRéalis** business. This includes, for example, providing timely access to relevant records and making personnel available for interviews.

## Glossary

<b>AtkinsRéalis</b>	AtkinsRéalis refers to AtkinsRéalis Group Inc. and all entities, joint ventures, partnerships or other undertakings under its direct or indirect control.
<b>Actual conflicts of interest</b>	refers to a real and existing conflict of interest.
<b>Artificial intelligence</b>	refers to the ability of machines to imitate and perform tasks that have historically required human problem solving. It's a mixture of computer science, mathematics and statistics that focuses on creating intelligent systems capable of simulating learning, reasoning, and making decisions. AI enables machines to analyze and interpret data, recognize patterns, solve problems, and interact with humans.
<b>AtkinsRéalis personnel</b>	includes AtkinsRéalis' Employees, Individual Consultants, Loaned Personnel and members of the boards of directors.
<b>Benefits</b>	refers to anything of value, whether tangible or intangible, offered or conveyed by a person to another person or that other person's relatives. Includes all manner of gifts and marks of hospitality. Without limiting the generality of the foregoing, examples of benefits may include goods and merchandise, meals (including beverages), travel, lodging and entertainment/ events (tickets to concerts or sporting events, access to VIP lounges, etc.).
<b>Bonded labor</b>	refers to situations where someone pledges their personal services or those of a person under their control as security for a debt and either the value of the services is not applied towards the liquidation of the debt or the length and nature of the services are not respectively limited and defined.
<b>Bribery</b>	refers to the offering, giving, receiving, or soliciting of any item of value to influence the actions of an official, or other person, in charge of a public or legal duty.
<b>Business partners</b>	refers to a third party with whom AtkinsRéalis enters into a business relationship during which the third party represents AtkinsRéalis or acts on its behalf whilst interacting with other parties.
<b>Child labor</b>	refers to work that deprives children of their childhood, their potential and their dignity, and that is harmful to physical and mental development, such as work that: 1) Is mentally, physically, socially or morally dangerous and harmful to children; and/or 2) Interferes with their schooling by: depriving them of the opportunity to attend school; obliging them to leave school prematurely; or requiring them to attempt to combine school attendance with excessively long and heavy work.
<b>Client</b>	refers to either the party with whom AtkinsRéalis has signed a contract or a prime contract for the provision to that party of goods, works or services, or the ultimate beneficiaries of such goods, works or services, or both/all of them, as the context may require.
<b>Competitors</b>	refers to a third party that offers, or is capable of offering, the same or similar products and services to some or all of those offered by AtkinsRéalis, in markets served or intended to be served by AtkinsRéalis.

## Glossary

### **Confidential information**

refers to information that if lost, exposed or corrupted, could have adverse effects for AtkinsRéalis, our clients or other third parties. Loss of confidential information could result in fines and prosecution. Most of the information handled within AtkinsRéalis is considered to be confidential.

Confidential information includes, for example:

- Data marked using AtkinsRéalis' internal information classification system;
- Personal data (e.g., health records);
- Intellectual property (client or AtkinsRéalis owned);
- Information that could cause hazards to AtkinsRéalis personnel's safety if compromised;
- Information marked using a government or nuclear-regulated approach;
- Commercially sensitive project information such as framework rates;
- Strategic planning;
- Mergers & acquisitions information;
- Information related to a bid during the bidding process;
- Passwords, certificates or any documents that could be used to gain access to AtkinsRéalis information technology equipment or information; and
- Non-sensitive internal emails and chats.

### **Conflicts of interest**

refers to a set of circumstances which creates an actual, potential or perceived risk that the professional judgment or actions in relation to the stakeholder's duties and obligations toward the company will be unduly influenced by a secondary interest, which usually benefits the stakeholder financially, professionally and/or personally.

### **Corruption**

refers to the abuse of entrusted power for private gain.

### **Counterparty**

refers to any third party that partners with, supplies goods and/or services to, carries out work for, acts on behalf of, or represents AtkinsRéalis. That includes business partners, suppliers, manufacturers, distributors, service providers and contractors/subcontractors. That also includes their principals, owners, shareholders, or any other controlling person or entity, any entity under common ownership and anyone working for them or acting on their behalf (including their employees, consultants, representatives and anyone in their supply chain), whenever they are involved in AtkinsRéalis business or related activities.

### **Data**

refers to a collection of facts, such as numbers, words, measurements, observations or just descriptions that can be used for reference or analysis. Data is not just used to analyze what has already happened, but it can be used to inform decisions and help us understand what may happen in the future.

### **Data lifecycle**

refers to the processes that create or obtain data, those that move, transform, or store it, those that enable it to be maintained or shared, those that apply it, and those that destroy it. Like other assets, data has a lifecycle. Throughout its lifecycle, data may be cleansed, transformed, merged, enhanced or aggregated. Data is rarely static and managing it involves a set of interconnected processes all closely aligned with our data lifecycle.

## Glossary

<b><i>Discrimination</i></b>	refers to situations where an individual, or group of individuals, is treated differently, or negatively, on account of their traits (e.g., their beliefs, national or ethnic origin, culture, religion, political convictions, age, mental or physical disability, sex, sexual orientation, gender identity, partnership status, pregnancy, maternity, or any other grounds prohibited by law).
<b><i>Economic sanctions</i></b>	refers to laws and regulations which prohibit or restrict business dealings with certain countries and their nationals, and/ or with designated entities or persons.
<b><i>Export</i></b>	refers to: (a) physically or electronically sending an item across an international boundary; (b) providing a service to a recipient in another country (such as engineering services for a project abroad); or (c) in some jurisdictions, disclosing information to a person of foreign nationality, regardless of his or her location (deemed export).
<b><i>Export controls</i></b>	refers to laws and regulations that regulate and/or restrict the export of items and the transfer of items to foreign nations (and/or from one foreign nation to another) and/or foreign nationals or companies for reasons of national security, foreign policy, anti-terrorism or non-proliferation.
<b><i>Facilitation payments</i></b>	<p>refers to unofficial payments (as opposed to legitimate and official fees or taxes) made for the purpose of obtaining, securing or accelerating the making of a decision or performance of a service or routine action to which the person or company paying is already entitled. Facilitation payments are typically small payments made in cash, or small gifts, to an individual with little decision-making power, yet capable of controlling a process (holding up, obstructing or drawing out the process). They tend to be made secretly and are often, but not exclusively, requested in the following situations:</p> <ul style="list-style-type: none"> <li>▪ Obtaining issuance of licences or permits;</li> <li>▪ Clearing customs, immigration or border security; or</li> <li>▪ Processing governmental papers, such as visas and other official documents.</li> </ul>
<b><i>Forced labor</i></b>	refers to any work or service which people are forced to do against their will and under threat.
<b><i>Gifts</i></b>	see benefit.
<b><i>Gifts and hospitality</i></b>	see benefit.
<b><i>Government officials</i></b>	<p>refers to an officer or employee of or any person (such as an attorney or legal representative) representing or acting on behalf of:</p> <ul style="list-style-type: none"> <li>▪ Any level of government (whether federal, provincial, state, municipal or other);</li> <li>▪ Political parties, party officials and candidates for public office;</li> <li>▪ State-owned and controlled entities;</li> <li>▪ Public international or intergovernmental organizations; or</li> <li>▪ A person who holds a legislative, administrative, judicial or military position.</li> </ul>



## Glossary

<b>Harassment</b>	<p>refers to situations where behaviour, be it sexual, psychological or in any other form, towards another person is shocking or offensive, affects the person's dignity, well-being, physical or psychological safety, or results in a harmful work environment.</p> <p>Harassment results in an intimidating, hostile, degrading, humiliating or offensive working environment for the person and can come in the form of repeated, hostile or unwanted conduct, verbal comments, actions or gestures, or can take the form of a single serious incident. Harassment can involve words or actions that are known or should be known to be offensive, embarrassing, humiliating, demeaning, or unwelcome. This includes bullying.</p>
<b>Human rights</b>	refers to rights as defined by the Universal Declaration of Human Rights and adopted on December 10, 1948.
<b>Human trafficking</b>	refers to the recruitment, transportation, transfer, harbouring, or receipt of persons by improper means (such as force, abduction, fraud, or coercion) for an improper purpose.
<b>Intellectual property</b>	refers to all patents, rights to inventions, utility models, copyright and related rights, trademarks, service marks, trade, business and domain names, rights in trade dress, rights in get-up, rights in goodwill, rights to sue for passing off, unfair competition rights, rights in designs, rights in computer software, database rights, topography rights, moral rights, image rights, and all other intellectual property rights, in each case whether registered or unregistered and including all applications and rights to apply for and be granted, renewals or extensions of, and rights to claim priority from, such rights and all similar or equivalent rights or forms of protection which subsist or will subsist now or in the future in any part of the world.
<b>Lobbying</b>	refers to the process of attempting to influence, or advising those who wish to influence, public and government policy at all levels: federal, state, regional and local. It involves the advocacy of an interest that is affected, actually or potentially, by the decisions of legislators or government leaders. Lobbying activities can be exercised by in-house lobbyists and/or consultant lobbyists.
<b>Modern slavery</b>	refers to common forms of exploitation including human trafficking, domestic servitude, forced marriage, forced criminality, forced labour, bonded labour, child labour and sexual exploitation.
<b>Money laundering</b>	refers to the process by which a person conceals or disguises the identity or the origin of illegally obtained funds so that they appear to have originated from legitimate sources.
<b>On behalf of</b>	means, in the context of an action taken or any interaction with third parties such as clients, subcontractors, vendors, other contractors, public bodies, government officials, governmental authorities or regulatory agencies, that the action or interaction is, or may reasonably be perceived to be, in the name or for the benefit of, or may otherwise be imputed to, AtkinsRéalis.
<b>Perceived conflicts of interest</b>	refers to a set of circumstances which an observer may reasonably view or perceive as giving rise to a conflict of interest (actual or potential), while in reality it does not.



## Glossary

<b><i>Political contributions</i></b>	refers to any contribution, whether monetary, non-monetary or in-kind, made to a candidate for public office, or to a political party, organization or entity. Political contributions include without limitation: direct financial contributions (subscriptions, loans, advances, deposits, etc.), admission fees to fundraising activities (dinners, golf tournaments, etc.) sponsored by or for political parties or candidates, political campaign expenses, goods, services, equipment, facilities, etc.
<b><i>Potential conflicts of interest</i></b>	refers to a situation where there is a reasonable possibility of a conflict of interest arising in the future.
<b><i>Representatives</i></b>	refers to any individual or organization who is engaged and paid by AtkinsRéalis to act on behalf of and assist AtkinsRéalis in pursuing sales related opportunities, regardless of the compensation method, where the arrangement requires the individual or organization to engage in direct or indirect interactions with any third party (including, without limitation, government officials or employees, any regulatory/rule setting or administrative bodies, procurement agencies, government branches involved in investing, or any private or public entity or their representatives). This includes various lobbying activities.
<b><i>Subcontractors</i></b>	refers to any individual or entity hired by AtkinsRéalis for the provision of goods and/or services. This does not include clients or employees of AtkinsRéalis.
<b><i>Suppliers</i></b>	refers to any third party that supplies goods and/or services, including manufacturers, fabricators, distributors and vendors.
<b><i>Tax evasion</i></b>	refers to the unlawful evasion of taxes performed by misrepresenting the taxpayer's affairs with the goal to reduce or eliminate their tax liability. It may take the form of dishonest tax reporting through the understatement of income or gains or the overstatement of deductions or losses. It includes the facilitation of tax evasion which refers to the deliberate and dishonest action (or omission) to assist another person to evade taxes in any jurisdiction. Tax evasion can be realized by individuals, corporations or trusts.
<b><i>Taxes</i></b>	refers to all forms of tax, including but not limited to, payroll and employment taxes, national insurance and social security contribution, capital taxes, corporation tax, customs and duties, Value Added Tax (VAT) or other indirect sales and goods taxes irrespective of territory.
<b><i>Third party</i></b>	refers to any individual or organization, other than AtkinsRéalis, that personnel may come into contact with within the course of their work and business activities, including but not limited to, business partners (including consortium and joint venture partners), family members, candidates, competitors, clients, suppliers and government officials.
<b><i>Transactions</i></b>	refers to the sale of services (such as engineering, procurement, construction, construction management, financing and operations & maintenance), products, parts or equipment, shipment, transfer of information or transfer of funds. Transaction also refers to any purchases, expenses, payments and lease agreements.

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## Glossary

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<b>Violence</b>	refers to the use of physical force that causes or could possibly cause physical injury, or any action(s), behaviour or statement(s) that could reasonably be perceived as a threat to one’s safety or security.
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