INTEGRITY HIGHIGHTS

June 2024



COMMITTED TO DOING BUSINESS THE RIGHT WAY

MESSAGE

Dear readers,

At AtkinsRéalis, each of us plays a vital role in upholding our ethical standards and nurturing a culture where integrity thrives. Our company's reputation isn't just about the services we provide to our clients; it's reflected in every action we take, day in and day out.

Our journey is one woven with dedication, innovation, and an unwavering pursuit of excellence. These Integrity Highlights offer a glimpse into our steadfast commitment to integrity—a commitment that speaks louder than words.

In these pages, you'll see our ongoing efforts to refine and improve our integrity program continuously. From implementing robust compliance measures to expanding the reach of our Ambassadors' Network, each highlight marks a step forward in our pursuit for excellence.

Ultimately, integrity isn't just a checkbox; it's the very essence of who we are. It guides our actions effortlessly, like a trusted compass. This commitment to doing what's right propels us forward, hand in hand with our vision for sustainable success.

As you explore our Integrity Highlights, we want to extend our gratitude for your interest and support. Together, let's champion the importance of integrity in business and society, fostering a culture where ethical excellence is not just a goal, but a shared commitment.





Ian L. Edwards
President and CEO





Hentie Dirker Chief ESG and Integrity Officer



A GLOBAL DEDICATED TEAM

Our ethics and compliance team encompasses highly experienced professionals who work in three areas:

- · Global Integrity program,
- · Dedicated sector, regional and functional Integrity Officers, and
- Integrity remediation and monitoring group.

Our team's responsibilities include developing, implementing and maintaining a comprehensive Integrity Program that influences our company's activities and supports our sectors, regions, functions and Operating Offices. Integrity Officers ultimately report to the Chief ESG and Integrity Officer, ensuring true independence of the compliance function. The Chief Integrity Officer reports directly to the Board of Directors and, operationally, to the General Counsel.

Integrity Officers are appointed for each sector of activity and for each region in which AtkinsRéalis operates. Our employees are encouraged to communicate and ask questions about the interpretation or the application of compliance procedures directly to the Integrity Officer responsible for a chosen sector, function or region. The close and trustful relationship between Integrity Officers and employees is the bedrock of our program's success.



OUR INTEGRITY PROGRAM

Three action elements define our Integrity Program: prevent, detect and respond. This comprehensive and integrated approach maintains our ethical health, supports our long-term success and preserves and promotes our values.

Our Integrity Program components adhere to ethics and compliance principles from international bodies such as Transparency International, Organization for Economic Cooperation and Development (OECD), United Nations Global Compact, World Bank, African Development Bank, and follow the United States Department of Justice FCPA Guidance.



Watch our video on the Integrity program.



FOSTERING AN INTEGRITY CULTURE PREVENTS THE LIKELIHOOD OF WRONGDOING AND COMPLIANCE VIOLATIONS FROM OCCURRING



At AtkinsRéalis, our culture of integrity builds success, and our integrity program is embedded in all our actions.

Integrity and business development work hand in hand together. By providing our employees with guidance and support, procedures and tools, best practices, and innovative training, we are building and maintaining a culture where all employees understand the "why" behind our company's approach.

Following are the actions and initiatives that we have in place to maintain our culture of integrity.



OUR CODE OF CONDUCT

A pivotal component of our governance is our Code of Conduct, which is one of the many tools we've created to strengthen our Integrity Program. Our Code is a living document that we regularly update to reflect changes in laws, governance and best practices.

Our Code applies to everyone at AtkinsRéalis – from members of the Board of Directors to our Leadership Team and to managers, employees, individual consultants and loaned personnel. They are all responsible for complying with our Code and our governance documents. It is part of the terms and conditions of their relationship with AtkinsRéalis.

They are also required to complete a yearly certification process to ensure that our Code is understood and applied.

We make countless decisions every day. While most ethics-related decisions are made using good judgment, the right path is sometimes unclear. The Code offers guidance on the right thing to do when faced with those difficult situations. If the answer is still unclear after consulting the Code, employees must speak with their managers or Integrity Officers.

Our <u>Code</u> is available in multiple languages on our website. AtkinsRéalis is committed to doing business with the highest integrity. Maintaining a reputation of integrity depends on the actions of everyone in the organization, as well as those of third parties the company partners with. That's why we have a strong Counterparty Code of Conduct available in multiple languages on our <u>website</u>.



A NETWORK OF INTEGRITY AMBASSADORS

At AtkinsRéalis we count on a network of Integrity Ambassadors to expand the Integrity footprint from an awareness and communication perspective. They support the Integrity program fostering a business environment that is committed to ethical practices and provide additional, local support to employees.

Ambassadors act as points of contact for the Integrity function, assist with on-location and in-person follow-ups for Integrity matters where necessary, and participate in management meetings to communicate news and developments as they relate to Integrity. In addition, they provide feedback for continuous improvement of the program to ensure we are committed to applying best practices.

TONE FROM THE TOP AND MANAGEMENT RESPONSIBILITY

We turn words into action, starting at the top. "Tone from the Top" involves clear and consistent messages from the top Leadership Team, engaging middle management in integrity and compliance communications. This way, we also create the "Tone in the Middle" which we believe is essential for our program's success.

All our managers must exemplify ethical behaviours and compliance with laws and governance documents. They are encouraged to promote a culture of compliance and integrity, including a positive and psychological safe working environment in which people are treated with dignity and respect. Everyone expects our management to lead by both word and deed.



INTEGRITY CULTURE ASSESMENT

Every year we evaluate our Integrity Culture and its progress according to the integrity standards and professional conduct we hold dear leveraging Integrity questions on our annual Engagement Survey. We want to understand the reach of our Integrity Program, initiatives and collect employee's opinions on what can be improve.

We publish the results and leverage them to:

- Understand what our employees think about integrity in management and leadership;
- > Measure our improvements since the last survey;
- > Identify areas we need to focus on every year;
- Learn about the perception of reporting misconduct and non-retaliation of our employees; and
- See how our annual initiatives are impacting our integrity culture.

To learn more about it please refers to the **Annual Integrity Report**.

GOVERNANCE FRAMEWORK

The purpose of our Governance Framework is to reflect the philosophy, direction, and know- how of AtkinsRéalis in guiding action and decision-making by employees.

These guiding principles on governance establish:

- > The definitions and classification levels of governance documents, such as statements, policies, procedures and work instructions;
- A centralized and unique approach to ensure an easy access to our governance documents; and
- A process to keep these governance documents updated on a regular basis to reflect best practices from an integrity perspective.



ANTI-CORRUPTION AND ANTI-BRIBERY

AtkinsRéalis is committed to the highest standards of integrity, and set forth the following guiding principles:

- AtkinsRéalis prohibits bribery and corruption in all its forms in all business dealings and relationships (including the public and private sectors), no matter where we operate.
- ➤ It is strictly prohibited from using AtkinsRéalis' funds or other assets for any unlawful or improper purpose. At AtkinsRéalis, we are expected to be vigilant in ensuring enforcement of this prohibition and the proper use of company assets.
- At AtkinsRéalis, we are expected to comply in every respect with all applicable anti-corruption and anti-bribery legislation.

More details are included in our Compliance Procedure.

TAX EVASION

AtkinsRéalis has zero tolerance for any criminal facilitation, including tax evasion, and would never accept being complicit in facilitating a third party to evade taxes in any jurisdiction.

The prevention, detection and reporting of the facilitation of tax evasion are the responsibility of all those working for or on behalf of AtkinsRéalis or under its control.

At AtkinsRéalis we are required to remain vigilant and avoid any activity that might lead to, or suggest, facilitation of tax evasion. Failing to report concerns about anyone acting for or on the behalf of AtkinsRéalis, "turning a blind eye" or deliberately ignoring signs which suggest that a third party is or may be engaging in tax evasion are all considered to be unacceptable conduct.

More details are included in our <u>Compliance Procedure</u> and our <u>Global Tax Strategy</u>.



FACILITATION PAYMENTS

The payment, authorization of payment, direct or indirect offer, or promise to pay any facilitation payments or "grease" payments is strictly prohibited.

In the unlikely event that we would have no alternative but to provide a payment in order to prevent an imminent and serious threat to our health, safety or welfare, or that of a family member, such payment would be considered as an extortion payment and would be permissible under these exceptional circumstances.

More details are included in our Compliance Procedure.

ANTITRUST AND COMPETITION

Since it is not possible to cover all the different requirement levels of the applicable antitrust laws and regulations, the highest levels of antitrust legal and ethical requirements are promoted, and the types of conduct that antitrust and competition laws address are described in our Compliance Procedure to ensure employees' good understanding.



DONATIONS, SPONSORSHIPS, EMPLOYEE INVOLVEMENT AND CORPORATE MEMBERSHIPS

All donations and sponsorships are being reviewed by Integrity to ensure compliance with our procedure and perform integrity checks on the recipients.

More details are included in our website.

POLITICAL CONTRIBUTIONS

Strict guidelines are applied with respect to making political contributions. The use of AtkinsRéalis' name, time, funds, property, resources or employee lists for or in aid of political parties or candidates is prohibited.

We do not retain the services of politicians for any business activities. As a result of the acquisition of Atkins, in 2017, employees in the United States of America (USA) can voluntarily contribute to the Atkins Political Action Committee (PAC). The Atkins PAC complies fully with all USA campaign finance law and with AtkinsRéalis' governance documents. The Atkins PAC is supported entirely by employee contributions.

Accordingly, the Atkins PAC does not use AtkinsRéalis' funds, property, or resources. As a result of the Atkins acquisition, AtkinsRéalis also acquired the Atkins Foundation, which supports charitable endeavours in the USA focused primarily on STEM education. AtkinsRéalis supports the Atkins Foundation with corporate investment. USA employees may also voluntarily contribute to the Atkins Foundation, as well as suggest Foundation contributions to charitable endeavours consistent with the Foundation's purpose.

More details are included in our **Compliance Procedure**.



GIFTS AND HOSPITALITY

We must respect certain principles when giving or receiving gifts and hospitality. These principles are supported by helpful tools such as a web-based mobile friendly application to determine when giving or receiving gifts or hospitality is appropriate and permitted, especially when government officials are involved.

When offering a gift or hospitality, an Integrity review is required only when its value exceeds the threshold set by country. For most countries, it is set at \$250 CAD (or equivalent) for NON-government officials and at \$25 CAD for government officials (meals, snacks and beverages only).

More details are included in our Compliance Procedure.

Watch our <u>video</u> on Gifts and Hospitality.

CONFLICT OF INTEREST

At AtkinsRéalis, we must ensure that we act in the best interest of the company and its stakeholders and not let secondary interests influence our judgment and decisions.

All conflicts of interest, whether actual, potential or perceived, must be avoided.

We must complete a conflicts of interest disclosure form when we first join AtkinsRéalis, and whenever a change of situation can result in an actual, potential or perceived conflict of interest.

Hiring current or former government officials, their immediate family members or someone with whom they have a close personal relationship requires additional guidance.

More details are included in our Conflicts of interest procedure.



ACCURATE RECORD KEEPING

Accurate, complete and reliable records are crucial to our business as they guide decision-making and strategic planning. They are the basis of our financial reports and are necessary to fulfil AtkinsRéalis' obligation to provide full and truthful disclosures to investors, stakeholders and regulatory authorities.

Our records must be prepared in accordance with applicable laws and regulations as well as AtkinsRéalis' Code of Conduct, governance documents, internal controls, processes and accounting principles.

THIRD-PARTIES

Our Integrity program includes a comprehensive third-party risk management program. The program is designed to ensure that AtkinsRéalis only works with reputable third parties and that our organization takes well-informed decisions when engaging with third parties.

All third parties we work with are screened against a compliance risk database and each engagement is risk-assessed to determine the inherent integrity risk of each engagement. The risk assessment determines whether the engagement requires additional due diligence and approvals and if so, segments them further into a Basic, Standard, Enhanced or Critical risk level. This segmentation then prescribes additional controls, approvals reviews and post-approval activities for each risk level.

Our Vendor Management System enhances our in-system controls and improves compliance across the business. The platform offers rich risk management and data analytics capabilities that allows us to manage Vendor integrity risk in a robust way.



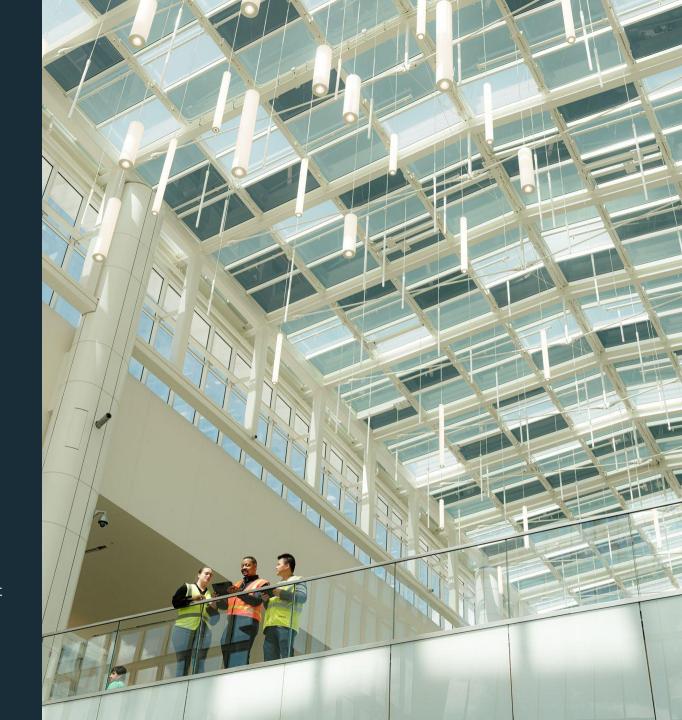
TRAINING

Customized training programs have been designed to raise awareness on key ethics and compliance issues. They are assigned to AtkinsRéalis employees, board members or consultants based on their roles and responsibilities.

Along with the annual Code of Conduct certification, we develop inhouse training, both in class and online, on various topics related to our Integrity Program. We also adapt or use training from recognized providers such as TRACE International and the United Nations.

If you are interested in consulting statistics related to the Integrity Training, please see our latest <u>Annual Integrity Report</u>.

For our craft and general labour workforce, we ensure awareness of our Code of Conduct and values by providing timely information by various means such as onboarding presentations, posters. Pictograms have specifically been developed in case employees can't read or understand any of the languages in which our Code is available.



COMMUNICATION

It takes clear and consistent communications to make a program thrive. To engage our employees, we use numerous communication channels (global, sectorial and regional). Our intranet's Integrity section offers useful information on ethics and compliance. Other materials might be available in more languages according to regional business needs.

The information available includes:

- All integrity and compliance-related policies and Governance Documents with related documents and tools;
- > Instructions for reporting violations and reporting channels;
- Compliance material/tools library;
- > Training and educative materials;
- Team contact information;
- Value Moments; and
- Integrity related FAQs.

A Value Moment is a brief highlight of a topical or pertinent value topic presented by a meeting attendee, designed to stimulate discussion and set the tone for the meeting. They are a reminder to keep our values at the forefront of any decisions made, you will find in the links below a library of valuable moments that can serve as inspiration. Value Moments are included in regular meetings and events with more than three persons, with the clear message that everyone is responsible to embrace and live our values.

On a quarterly basis, our Chief ESG and Integrity Officer sends an integrity blog and bulletin for managers to set up the right tone, give them visibility on new tools and initiative and equip managers regarding Ethics and Compliance topics.

We also provide our clients and stakeholders with detailed information on ethics and compliance initiatives, a list of contacts to promptly address questions and issues, information on the company's vision, and plans for the future.



COMPLIANCE RISK ASSESMENT

Our integrity risk approach accommodates the developments in the international regulatory environment and focuses on in-depth country compliance risks. For the purposes of our Compliance Risk Assessment (every 18 months), we identify the most relevant risk scenarios based on 16 key risk indicators, including:

- FCPA International Enforcement and UKBA International Enforcement trends;
- Global Slavery Index;
- Analysis of financial records, including gifts and hospitality spendings, donations and sponsorships, revenues in highrisk countries, etc.;
- > The analysis of our internal investigations; and
- > Through interviews within the organization.

We select locations for focused internal work based on the outcome of an indicator-based analysis. Working with executives at various levels of the organization, we conduct meaningful discussions that are issue and incident-specific. We focus on understanding the types of misconduct that are most likely to occur in a line of business. Following a rigorous process, we detect gaps and assist local management with remedial action at the level where the risk is.

Our KPI-based analysis, comprised of eight carefully selected risk indicators, is carried out in our top countries. This proactive approach is fundamental to mitigating risk across the full spectrum of potential threats for our company and its stakeholders. The risk assessment is conducted every 18 months in order to identify new risk areas across all sectors in those countries.



DATA PRIVACY

Data protection and data privacy laws are legal requirements designed to protect the rights of individuals (including their right to privacy) and to protect personal data.

To this extent, AtkinsRéalis is committed to:

- Provide demonstrable senior management commitment and support for compliance with applicable data protection and privacy law;
- Promote transparent and consistent standards and practices in handling personal data across the company;
- Protect the rights of employees, clients, suppliers and other individuals whose personal data may be processed by the company;
- Mitigate and prevent risks of data privacy breaches, and
- Provide a clear framework for setting data protection and privacy requirements.

AtkinsRéalis is committed to respecting individual privacy laws. We will ensure that the use of personal data is always explained transparently, and that personal data is used only for the purpose for which it was collected or to meet legal and regulatory obligations.

More details are included in our **Privacy Policy**.

MERGERS AND ACQUISITIONS COMPLIANCE DUE DILIGENCE

AtkinsRéalis is involved in acquiring other companies, making investments and pursuing strategic partnerships and joint ventures. All such arrangements with third parties must reflect and uphold AtkinsRéalis' standards for integrity and compliance.

Performing adequate due diligence prior to entering into any such business agreements or relationships with third parties is key to ensuring that legal, financial and reputational risks are analyzed and understood.



MODERN SLAVERY PREVENTION

We work 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.

Each financial year, AtkinsRéalis signs <u>a global statement</u> explaining the steps taken during its previous financial year to prevent and reduce the risk of forced labor or child labor, in accordance with Section 11(4)(b) (ii) of the Fighting Against Forced Labor and Child Labor in Supply Chains Act (Canada) and Section 54 of the Modern Slavery Act 2015 (UK).



TRADE COMPLIANCE

AtkinsRéalis operates in countries that have implemented export controls on goods, technology, software and services, as well as economic sanctions against countries, territories, individuals and entities. No business activities can be undertaken by any employee or individual acting on behalf of AtkinsRéalis that do not comply with these laws and regulations.

In order to ensure strict adherence to export controls and economic sanctions, we:

- > Enhance employee awareness and knowledge;
- Provide training and support on our procedure to employees working on international contracts or transactions;
- Communicate AtkinsRéalis' requirements and expectations to any intermediary (customs brokers, freight forwarders, or other business partners) assisting our business; and
- Conduct regular audits and monitoring activities to detect violations or improvement needs.

AtkinsRéalis' operations must be fully compliant with the export controls, economic sanctions and anti-boycott laws and regulations of all the jurisdictions where we do business.

More details are included in our <u>Trade Compliance procedure</u>.

OUTREACH

We support global anti-corruption efforts and continue to encourage a constructive dialogue between governments, industries and business. To this extent, we share our story and our learning to help others in their journey to ethics and compliance excellence.

We participate in various initiatives to promote fair and equal market conditions.

For more information, please refer to our **Annual Integrity Report**.



PROVIDING INTERNAL CONTROLS AND OTHER SOURCES TO IDENTIFY MISCONDUCT AND EVALUATE ADHERENCE

Detect encompasses the actions that identify compliance gaps, misconduct and violations through effective controls, regular ethics and compliance audits, regular compliance reviews, yearly risk assessments, and an external review and assessment of our Integrity Program.



REPORTING

Our reporting line is an independent, confidential and anonymous way to report ethical and compliance concerns. It's operated by an external service provider. Employees anywhere in the world must disclose in good faith, without fear of retaliation, concerns, complaints or allegations of known or suspected wrongdoing or misconduct. This can be done online or by telephone.

At AtkinsRéalis, we have a duty to report any known or suspected violation of our Code and governance documents; any suspected violation of applicable laws, rules or regulations; any observed instances of misconduct and any observed pressure to compromise AtkinsRéalis's ethical standards.

AtkinsRéalis does not tolerate retaliation against anyone who, in good faith, reports any of these or raises genuine concerns in the best interests of the organization.

More details are included in our <u>Compliance Procedure</u>. Watch our <u>Speak Up! video</u>.

CHANNELS FOR REPORTING MISCONDUCT AND SEEKING ADVICE

Many appropriate avenues are available to our employees prior to making use of the <u>Integrity reporting line</u>. They can always count on their managers, their Human Resources partner or their Integrity Officers if they have an integrity issue or question that needs resolution or attention.

COMPLIANCE CONTROL FRAMEWORK

A control framework is a network of internal controls and testing procedures designed to provide reasonable assurance to management that certain risks are appropriately mitigated. Our compliance control framework ensures independent and continuous testing in order to determine the effectiveness of each of the Integrity Program's elements.



INTEGRITY REMEDIATION AND MONITORING

Our Integrity Investigation team investigates potential violations to our Code of Conduct by employees, former employees, partners, vendors and subcontractors, and is separate from the internal audit function.

Our investigators have a background and qualifications in the area of investigations mainly related to corruption, collusion, fraud, competition, etc. An academic background or experience in forensic accounting, criminology, law enforcement or legal is necessary to be an investigator.

The head of Integrity Remediation & Monitoring reports to the Chief Integrity & ESG Officer and bears responsibility for oversight of the investigation process.

Investigation reports are presented to the Ethics & Compliance Committee, which determines disciplinary sanctions to ensure consistency in applied measures and further remedial actions as it might relate to strengthening of controls and other preventive measures.

The Ethics and Compliance Committee (ECC) is an executive committee established by the President and Chief Executive Officer to ensure that AtkinsRéalis – and to the extent reasonably possible, its third-party partners – operate in an ethical manner and in accordance with applicable laws, regulations and AtkinsRéalis' Code of Conduct.



PROACTIVE INTEGRITY REVIEW

Sector and regional Integrity Officers have access to regular reports on key performance indicators such as third-parties engagement risk assessment, remediation measures and anti-corruption training.

These key metrics create the opportunity for discussion on compliance topics with the senior management team of the business unit, sector, region, or any other internal stakeholder. This leads to a proactive and integrated approach of diligent oversight on these identified compliance matters.

Using data derived from the allegation registry, fraud trends, geopolitical shifts, and input from business leaders and various Integrity Officers, the Integrity Investigation team plans and conducts proactive integrity reviews on various offices/projects around the world on a quarterly basis. This proactive initiative helps to identify any gaps with the implementation of the compliance program so that proper remediation can be applied to address any issues before becoming problematic.

The results of these assessments are also used to feed into the annual compliance control framework audit which is done to evaluate the implementation of compliance policies on a global level. Based on the results of the Proactive Integrity Review, the Integrity Investigation team will revisit the office/project after a period of time, to retest deficiencies identified in the initial review to ensure that the recommendations issued were properly implemented.



INTRODUCING MEASURES TO TAKE CORRECTIVE ACTION IN RESPONSE TO MISCONDUCT

Respond involves recognizing exemplary conduct and addressing misconduct. This includes managing incidents, determining corrective actions, and preventing future occurrences to maintain integrity.

"Respond" ensures accountability, reinforces ethical behaviour, and promotes continuous improvement to prevent future occurrences, enhancing the overall integrity program.



CONSEQUENCE OF MISCONDUCT

AtkinsRéalis applies consistent and meaningful disciplinary actions when wrongdoing is uncovered. Sanctions are swift and fair, and the consequences are unbiased (i.e., regardless of the person's position within the company or his/her performance).

More details are included in our **Annual Integrity Report**.

PROCESS IMPROVEMENT

After thorough examination of the root causes of any breach in our control mechanisms, we undertake remedial actions in order to improve and prevent reoccurrences. This method allows us to mitigate the risk and strengthen our controls.

ANNUAL INCENTIVE PLAN

Bonus awards depend on the achievement of non-financial objectives in order to recognize the company's results linked to strategic and individual objectives.

The KPI's are reviewed each year to represent our focus. Following are examples of KPI's that we have used:

- Effective execution and operationalization of the Integrity Program within the area of responsibility;
- Mandatory training modules completed within the allocated time;
- Tone from the Top communication to their employees;
- Substantiated Compliance Investigation cases;
- A written warning/sanction at individual level will eliminate the AIP amount for Integrity;
- Positive Integrity Culture Development; and
- Independent Monitor Feedback.

For more information consult the <u>Annual Integrity Report</u>.



#WOW RECOGNITION

#WOW is an "everyone-to-everyone" recognition program, which means that every employee is invited to give and receive recognition to and from any other employee, regardless of job function or location.

The key foundation for recognizing a colleague through #WOW is linked to our company values (Safety, Integrity, Collaboration, Innovation, Excellence).

INTEGRITY AWARDS

Each year we recognize the colleagues that embody our value of integrity; people who have gone above and beyond in speaking up against misconduct, raising awareness of integrity issues, demonstrating ethical leadership, or setting examples of ethical behaviour.

Winners are selected from recipients of #WOW recognitions for the Integrity value in the last 12 months and approved by a committee of integrity professionals. We are proud to offer recognition to the people who have made a real contribution to our culture in this way. The award is added to their Human Resources system profile as an achievement with a personalized word from the Chief ESG & Integrity Officer.



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

SAFETY INTEGRITY COLLABORATION INOVATION **EXCELLENCE**

We put safety at the heart of everything we do to safeguard our people, assets, and the environment.

We do the right thing, no matter what. We are accountable for our actions.

We work together and embrace each other's unique contribution to delivering amazing results for our clients, our communities, and our planet.

We redefine engineering by thinking boldly, proudly, and differently.

We are proud to do our best, achieve high standards, creating environments where all can thrive.

