

Anti-Bribery Policy

Introduction

Kilmac values its reputation for ethical behaviour. We recognise that any involvement in bribery will also reflect adversely in our image and reputation. Kilmac prohibits any inducement which results in a personal gain or advantage to the recipient or any person or body associated with them. Kilmac also prohibits behaviour intended to influence parties to take action which may not solely be in the interests of Kilmac or of the body whom the individual represents.

Purpose

The purpose of this document is to serve as a guide for all employees of Kilmac. It explains the steps to be followed in order to ensure Kilmac maintains its values, adheres to corporate responsibility, societal and legal expectations.

To ensure that bribery does not exist within Kilmac:

- Kilmac train all employees so that they can recognise and avoid the use of bribery by themselves and others.
- Kilmac encourage their employees to be vigilant and to report any suspicion of bribery, providing them with suitable channels of communication and ensuring sensitive information is treated appropriately, while also ensuring that their identity is protected and they shall not be subjected to any form of bullying or harassment.
- Kilmac will rigorously investigate instances of alleged bribery and will assist the police and other appropriate authorities in any resultant prosecution.
- Kilmac will take firm and vigorous actions against any individual(s) involved in bribery.

Policy

You must not directly or indirectly:

- Offer, give, solicit or accept any bribe, either in cash or any form of inducement, from any person or company, regardless of their location and whether they are a public official, body, private person or company.
- Gain any commercial, contractual or regulatory advantage for Kilmac in a way which is unethical.

Responsibility

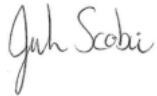
This policy is applicable to all employees of Kilmac, regardless of seniority. The prevention, detection and reporting of bribery is the responsibility of all employees throughout the Company. You should not be prohibited from performing your work provided the activities are customary, appropriate and properly recorded, for example acceptable activities include:

- Normal hospitality
- Providing ceremonial gift on a festival or at another special time
- Fast-tracking a process when it is available to all on payment of a fee
- Providing resources to assist the person or body to make the decision more efficiently provided it is for this purpose only.

Remember that market practice varies between countries and what is normal and acceptable in one place may not be in another, moreover our ethical values underpin any activities you undertake.

Adherence

It may not be easy to make a decision if something is appropriate. If you are in doubt that a potential act does not conform to this policy, the matter should be referred to the HR Manager. Kilmac will investigate seriously any actual or suspected breach of this policy. Employees may be subject to disciplinary action which may ultimately result in their dismissal. In the case of third parties found to be bribing or attempting to bribe: Kilmac employees, suppliers or customers, they will be informed in writing that business dealings will be ceased and that the appropriate authorities will be informed.

A handwritten signature in black ink that reads "Julie Scobie".

Julie Scobie
Financial Director
2nd May 2023