

McAvoy take a zero-tolerance approach to bribery and corruption and are committed to acting professionally, fairly and with integrity in all our business dealings and relationships, wherever we operate, and implement and enforce effective systems to counter bribery.

McAvoy will uphold all laws relevant to countering bribery and corruption in all the jurisdictions we operate. However, we remain bound by the laws of the UK and Ireland, including the Bribery Act 2010, in respect to our conduct wherever we operate.

Bribery and corruption are punishable for individuals by up to ten years' imprisonment and, if we are found to have taken part in corruption, we could face an unlimited fine, be excluded from tendering public contracts and face damage to our reputation. We therefore take our legal responsibilities very seriously.

McAvoy recognises that in order to ensure continued success, it is crucial to maintain the confidence and trust of our customers, clients, employees, sub-contractors, suppliers and any stakeholders with which we carry out business.

### **McAvoy will:**

- develop and maintain effective controls to prevent bribery and corruption.
- vigorously and promptly investigate all cases of suspected corruption, theft and irregularity and where appropriate (whether in civil or criminal matters) prosecute cases against perpetrators and or take disciplinary action against those involved.
- seek in its management to prevent losses of funds or other assets where corruption has occurred and to maximise recovery of losses.
- identify any lesson learnt, which could be acted upon in managing corruption in the future.

McAvoy will make all employees, sub-contractors, suppliers and or any other stakeholders with which it does business aware of the content of this policy. The meaning and definition of both bribery and corruption will be explained with examples so that their presence can be recognised, and appropriate action taken immediately.

The ethical standards of behaviour to which McAvoy is committed are set out overleaf together with details of the McAvoy Bribery and Corruption Response Plan. McAvoy expects that these standards are complied with by all its employees, sub-contractors, suppliers and or any other stakeholders with which it carries out business.

Bribery and Corruption is a very serious offence and can be defined as the use of deception with the intention of obtaining an advantage, avoiding an obligation or causing loss to another party.

General examples include bribery, forgery, extortion, theft, conspiracy, embezzlement, misappropriation, false representation, and concealment of material facts, collusion and or any manipulation of an accounting system or deception of the supply system to enable money or materials to be misappropriated.

Bribery (which is closely linked to the offence of corruption) involves the offering, giving, soliciting or acceptance of an inducement or reward, which may influence a person to act against the interests of the organisation or company.

## Anti Bribery and Corruption Policy Statement



Below are some examples/risk areas, which are deemed to be fraudulent, corruptive, unacceptable behaviour:

- Submission of false or duplicate invoices, submission of claims for interim payment before entitlement.
- Supply of sub-standard items sometimes in forged makers packs, false statements at price meetings or on quotation, false certification of quality or quantity of goods, submission of rigged bids in completion (secret cartels), obtaining inside information on rival bids, false accounting or cross-contract cost transfers.
- False claims for sub-contractors or suppliers' costs, unauthorised use of furnished stores or equipment.
- Rigging of specifications in favour of one contractor, underbidding with a view to recouping costs unfairly later, corruption or attempted corruption of other companies' staff involved or not involved in the tender or work process.

It is stressed that the above are examples only. This is not an exhaustive list. The Company reserves the right to judge each situation on its individual facts and circumstances and to act accordingly.

### **Statement of commitment to Ethical Business Behaviour**

McAvoy is committed within its business activities to achieve the highest standards of integrity, fair dealing and ethical practice.

McAvoy will act in a fair and reasonable manner recognising all contractual and legal obligations. It will seek to monitor the activities of those involved and review periodically current practices to ensure the highest standards of work are being maintained.

McAvoy takes a positive and responsible attitude towards the requirements of health and safety and employment legislation, as well as related codes of practice and formulates its policies accordingly.

McAvoy does not discriminate against any individual on the basis of race, ethnic origin, religion, sex, age, marital status or disability.

McAvoy is committed to fair and open competition.

McAvoy shall not offer or provide any undue financial benefit or benefit in kind to any public official customer and/or employee in violation of the official or employee's legal duties in order to obtain or sustain business.

Any hospitality offered such an invitation to lunches, dinners or events must be cleared in advance with McAvoy Directors and a written record kept and provided to the Company to ensure that no compromise of business or working relationships occurs.

All transactions must be fully and fairly recorded and all agency/consultancy agreements shall be in writing, lawful and legally enforceable.

McAvoy Managers identify risks and develop and maintain effective controls to prevent and detect fraud and ensure these controls are complied with.

McAvoy expects all employees, sub-contractors, suppliers and any other stakeholders with whom it carries out business to comply with the terms of this policy and at all times to act honestly and with integrity and to safeguard the resources for which there are responsible:

- They must comply with the laws and regulations of all countries in which they operate; act in the best interests of the Company and avoid situations and positions, which would create conflicts of interest that undermine, trust in the Company or its interests.
- They must not use information about the business of future prospects of the Company to benefit themselves or others.
- They must refuse to accept gifts or other types of benefit, which might suggest an inappropriate relationship within or outside the Company.
- They must maintain strict confidentiality over information concerning the Company's business, future prospects and similar information obtained from commercial third parties.

### **Bribery and Corruption Response Plan**

McAvoy's Bribery and Corruption Response Plan is split into three sections:

1. Bribery and Corruption Prevention
2. Bribery and Corruption Detection
3. Responses to Bribery and Corruption

#### **1. Bribery and Corruption Prevention**

McAvoy has standards within its statement of commitment regarding ethical business behaviour which each employee, sub-contractor, supplier and any other stakeholder that carry out business with it is expected to comply with.

McAvoy will retain a written record of hospitality, which contains details of hospitality offered to ensure that business/working relationships are not compromised.

Quality procedures will ensure that company policies and procedures are correctly adhered to.

The Board of Directors will annually review the operation of its policy on bribery and corruption and will update it, if required, taking into account any applicable circumstances or lessons learnt in the preceding twelve-month period.

#### **2. Bribery and Corruption Detection**

As an employee, if you suspect or discover practices or behaviour, which fall below the standards laid out, you should speak to your immediate line manager. If you are not satisfied with his or her response, the person ultimately responsible for bribery and corruption management is our Chief Executive Officer.

This matter will be investigated immediately and further action taken if appropriate.

As a sub-contractor, supplier or any other stakeholder with whom the company does business, if you suspect or discover practices or behaviour, which are below the standards set out you are required to contact and inform our Chief Executive Officer.

Any employee, sub-contractor, or any third party with whom McAvoy carries out business must:

- take all steps to preserve any documentation, assets, or anything, which you suspect could prove fraud or corruption has taken place.
- not fear that there will be any reprisals taken or tolerated against them or that they will be subjected to any detriment for reporting their suspicions.
- not discuss the details or suspicions with fellow employees (in particular with anyone suspected of being involved)
- co-operate fully in any or all investigations that follow and, in any prosecution, and or disciplinary action that results.

At McAvoy, we have established internal and external audit and checking procedures throughout the Company and supply chain.

### **3. Response to Fraud**

The Company will fully investigate failure to comply with the standards of conduct and take appropriate action.

If applicable, any or all matters will be referred to the Police or the relevant authority, if appropriate. Prosecution will proceed against any employee or any other person found to have been involved. Any action to intimidate witnesses or destroy evidence or Company property will be treated seriously and appropriate action taken.

Employees – where appropriate the Company will take action in accordance with its disciplinary procedures. This could result in termination of employment. The employees will be expected to fully participate in an investigation of the matter and will have the right to representation from a fellow employee or trade union representative throughout the process.

Sub-Contractors, suppliers and or any third party with which the Group does business, the Group will investigate the matter fully and will if appropriate, suspend any ongoing business transactions with the sub-contractor, suppliers and or any third party, in addition, the Group will prosecute, where appropriate.

In respect of any matter involving employees, ex-employees, sub-contractors, and or third parties the Company reserve the right to take action to recover in full the loss sustained.

Note: Contracts and/or agreements with sub-contractors, suppliers and any third parties will include a copy of this policy. The contracting party will be expected to strictly comply with the terms of this policy and confirm that all necessary controls and checking mechanisms are in place to prevent, detect and respond to fraud. Any breach in the terms of this policy will be dealt with strictly by the Company.

### Questions

If you have any questions in relation to the content of the above, or to the manner in which it operates in practice please write providing full details in confidence to our Chief Executive Officer, McAvoy Modular Offsite Ltd, 76, 2 Ferguson Drive, Knockmore Hill Industrial Estate, Lisburn, Co Antrim, BT28 2FW.

Approval Level: **Board of Directors 26.09.2025**

A handwritten signature in black ink, appearing to read "Ron Clarke".

**Ron Clarke**  
**Chief Executive Officer**