

Management Planning Document

Ethical Trading & Influence Arrangements

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1. Purpose

The purpose of these arrangements is to ensure that all employees are aware of the expectations and principles employees are required to maintain the Company's reputation. These arrangements are supported by the **Bribery, Corruption & Financial Malpractice Policy** and the **Whistleblowing Policy**. Reference should also be made to the **Anti-Bribery & Corruption** and **Declaration and Conflict of Interest Procedures** and the **Beauparc Supplier Code**.

2. Ethical Trading & Influence Arrangements

Conflicts of Interest

Conflict of interest is whenever an employee has personal, professional, financial, or other similar types of interests which could have the potential to compromise or bias their professional judgement, loyalty, and objectivity as a Beauparc employee.

This can potentially distort, influence, or corrupt the motivation for actions related to the employee's role with the company. If these situations arise and are not resolved, this could lead to fraudulent situations developing.

Beauparc has defined three types of conflict of interest:

1. Actual conflicts of interest (the employee is faced with a real and existing conflict);
2. Potential conflicts (the employee is in or could be in a situation that may result in a conflict of interest); or
3. Perceived conflicts (the employee is in or could be in a situation that appears to be a conflict of interest, even if this is not the case).

Conflict can also arise directly with an employee or indirectly through an associated family member of the employee. Beauparc recognises that conflicts may arise even when an individual acts with complete neutrality and professional integrity.

The **Declaration & Conflict of Interest procedure** requires all employees to avoid any conflict or appearance of conflict between their interests and those of Beauparc, and to disclose any actual or potential risk of conflicts with their line manager at the earliest opportunity, and at the time when their circumstances change. Acceptance of such arrangements will be given to the employee in writing, recorded on their HR file and a central register will be maintained.

Employees shall declare interests which are relevant, but not sufficiently material to merit inclusion in the register, as and when they come up in the course of Commission business. The criterion for declaration is whether a reasonable third party might consider that the objectivity of the views of a board member might be affected.

Interests may include, but are not limited to:

- Trusteeship of an organisation or charity
- Within the past year:
 - any direct pecuniary benefit from a company, charity or related body to self or an immediate family member (spouse, partner, dependent children and any other dependent person resident in the same household)
 - any significant and material non-pecuniary benefit from a charity or related body to self or an immediate family member
- Any pecuniary or other material interest in a company or organisation which is, or is likely to become, involved in a commercial relationship with Beauparc
- Any matter not previously specified which a reasonable third party would consider of clear and material relevance, actual or potential, to the board member's official role
- Office or employment held in related bodies (public or private) other than the Beauparc
- Membership of any Masonic organisation
- Significant personal donations (i.e. above £/€1,000 in a year)
- Involvement in routine activities organised or provided by a charity where no degree of personal benefit to the board member or a close family member; such activities include (but are not confined to) volunteering (formally or informally) at events, provision of *pro-bono* advice/assistance generally, fundraising activities and so on

The individual in doing so must:

- Specify the persons to whom the conflict of interest will be made known.
- Specify any activities, including discussions, negotiations, and decisions, in which the individual making the disclosure may not participate.
- Specify any positions which the individual making the disclosure may not occupy (whether temporarily or permanently).

When dealing with a conflict of interest, Beuparc will consider the following mitigations.

- The employee will not part take in discussions or decisions of certain matters.
- The referral to others on certain matters for decision.
- Publish a notice of conflict of interest.
- The employee will stand aside from any involvement in a particular project.

Employees who fail to disclose conflict of interest, who undertake external activities that place them, or could place them, in competition with the Company may be subject to disciplinary action.

Interactions with Public Officials

Beuparc's Position, Commitment and Expectation

Government bodies and elected officials (hereafter called "Government Officials play an important role in society, e.g. by establishing and maintaining the necessary conditions and institutions for economic stability, social cohesion and environmental protection as well as for providing access to healthcare for their citizens. For all these reasons, Beuparc considers and respects Government Officials as important partners and stakeholders.

Beuparc is convinced that a proactive, honest, transparent, responsible and sustainable dialogue and engagement between Government Officials and the private sector is a fundamental aspect of good public governance. The private sector has a vital role to play in the political process by informing and working closely with Government Officials to adopt laws, regulations and policies that enable the marketplace to achieve the best possible care for our customers.

For these reasons, Beuparc considers a professional engagement and dialogue with Government Officials as an important duty and social responsibility; a professional dialogue and engagement provides a valuable link between business, policy makers and civil society.

As we focus on minimising the impact of waste on the environment, it is our responsibility to share relevant data and insights, as well as our perspective, to inform the public debate.

We strive to strengthen stakeholders' understanding of—and trust in—our business, explaining what we do, how we do it and our contribution to society. We are convinced that this responsible and constructive form of lobbying is in the interest of all parties involved and society as a whole.

Beuparc is committed to participating in a constructive, transparent and responsible dialogue with government officials by providing relevant, coherent, conclusive and honest information in order to highlight and address the issues that affect the waste industry and advance its regulatory framework.

Further, we actively participate in public discussions through our engagement in trade and industry associations. These groups represent our industry in the public debate and advocate for public policies that support innovation and that will benefit our employees, clients and society as a whole. We believe it is important to engage with a broad range of external stakeholders to ensure diverse perspectives are considered.

Beauparc expects and requests that any association, contractor or agency working for Beauparc or on behalf of Beauparc, including, for example, public affairs agencies, public relations agencies.

For the purpose of these Arrangements the term Government Officials includes:

- Individuals employed by government departments or agencies on the local, national and supranational level for the execution of public administration (i.e. civil servants).
- Individuals employed by a company or business fully or partly owned by a government or government agency (i.e. state-owned enterprises).
- Employees of intergovernmental organisations
- Members of political parties and candidates for political offices.
- Persons working for state-owned institutions or agencies involved in waste decision-making, such as procurement, pricing and reimbursement and lobbyists, must equally fully abide by the provisions contained in these Arrangements when engaging with Government Officials.

General Principles

- a. Beauparc will proactively seek dialogue and cooperation with Government Officials, provided such engagement is necessary, appropriate and mutually beneficial to both parties.
- b. Beauparc will build its dialogue with Government Officials on its active involvement in and close links to civil society (e.g. Beauparc's relationships with trade associations, non-governmental organisations).
- c. In all its interactions with Government Officials, Beauparc is committed to honesty and integrity, adopting a transparent and responsible behaviour, respecting all applicable local, national and international laws as well as all relevant Beauparc provisions, including, but not limited to, the provisions set forth in these Arrangements. Beauparc rejects any form of corruption or undue advantage which might influence Government Officials.

Honesty and Integrity

- a. Honesty and integrity are defined as an ethical behaviour in interactions with Government Officials, which is in line with the **Employee Code of Conduct** and in compliance with the Beauparc Policy on Integrity in Business as adopted by the Corporate Board.
- b. In their interactions with Government Officials, Beauparc employees are expected to take all reasonable steps to ensure the truth and accuracy of all statements made or information provided by them.

Transparency and Openness

- Beauparc employees shall always identify themselves openly and correctly as representing Beauparc and mention their specific function.
- Beauparc employees shall not misrepresent their status or the nature of their inquiries to Government Officials nor shall they create any false impression.
- All contributions to Business/Trade/Professional Associations and Political Parties are subject to adequate internal approval; all these contributions must be properly reported in line with the **Anti-Bribery & Corruption Procedure**.
- Where appropriate, Beauparc discloses contributions publicly and signs up in transparency registers of public authorities. It provides, to the best of its knowledge, complete, up-to-date and not misleading information.

Respect, Independence and Prohibition of any Abuse

- Beuparc fully respects the independence and impartiality of Government Officials in the performance of their functions. Beuparc considers such respect a precondition for professional dialogue and collaboration.
- Beuparc remains independent of any political affiliation. When Beuparc supports any political institutions, we do this in compliance with applicable laws and regulations, our Code of Conduct and these Arrangements.
- Any abuse of a given position must be avoided by all parties involved. All collaboration should be based on the understanding that both parties are of equal importance.

Confidentiality

- In any interaction with Government Officials, Beuparc employees shall not disclose any confidential information given to them in the course of their activities for Beuparc, provided they are not forced to disclose specific confidential information by law.
- When and where specific rules, standards or conventions govern the receipt, distribution and release of documentation developed by Government Officials, Beuparc employees must comply with all corresponding applicable rules, standards or conventions; this refers to formal contracts as well as oral agreements or unwritten conventions in a given political environment.

Prohibition of Unacceptable Practice(s)

Beuparc condemns and prohibits bribery and all other forms of corruption. Beuparc expects from its employees that they strictly commit themselves in all their interactions with Government Officials to business integrity as defined and specified in the Beuparc Directive to Integrity in Business.

Any improper influence by Beuparc employees on Government Officials is strictly prohibited; Beuparc will not tolerate any unacceptable practice(s).

The granting of gifts of a symbolic value or any other advantages by a Beuparc employee to Government Officials is only acceptable if all the following requirements are met:

- it is allowed by applicable national laws;
- it is conforming to common courtesy and local business customs;
- it is properly registered in the company's books;

An appropriate compensation, e.g. for costs associated with travel and accommodation incurred by Government Officials in working in partnership with Beuparc can be considered, provided such compensation is in compliance with all applicable laws and regulations. Any compensation must be made in accordance with terms and conditions set forth in a prior written agreement between the parties concerned.

Employment of former Government Officials

Former Government Officials (e.g. those resigning or retiring from government office, public service or any elected political positions) may only be hired and employed by Beuparc in conformity with the rules of the institutions they previously served.

Prior consultation of and clearance by Beuparc's legal and Human Resources departments is required before any discussion on a potential employment are started with Government Officials; this guiding principle applies especially in cases where Beuparc still is and/or was engaged in any form of cooperation with the person approached.

Implementation

Beuparc employees as well as contractors and agencies working for or on behalf of Beuparc are directly responsible for committing to business integrity as requested by the provisions of these Arrangements.

The responsible Beuparc Management must instruct the Beuparc employees, contractors and agencies working for or on behalf of Beuparc in an appropriate way to ensure the implementation of these Arrangements.

All Beuparc Companies shall ensure the Arrangements are implemented locally in line with all applicable laws. Violations of these Arrangements are not tolerated; immediate remediation action(s) and appropriate sanction(s) must be executed locally and must be reported to the Group Compliance Officer.

Beuparc will regularly assess the terms and conditions that determine appropriate behaviour in working with Government Officials. If necessary, Beuparc will amend these Arrangements accordingly.

Lobbying

Scope

This procedure applies to all designated individuals lobbying on behalf of the Beuparc Group (Beuparc). Beuparc shall adhere to the Regulation of Lobbying Acts 2015. This policy should be read in conjunction with our **Anti-Bribery and Corruption policy**.

Definition

Lobbying is a process of making views known to politicians and public servants about laws, policies and practices as well as potentially seeking to make changes to laws, policies, and practices. The regulations of Lobbying Act 2015 provides that lobbyists must register with the Standards in Public Office Commission as well as provide information about their lobbying activities. Lobbying can be conducted through grass rooting (from the bottom up), directly or via the public domain.

This procedure ensures corporate political accountability and transparency when conducting lobbying activities,

This encourages:

1. Lobbying as a sustainable business practice
2. Full disclosure via 'political due diligence'
3. Board oversight over corporate lobbying for disclosure purposes
4. Move from negative to positive lobbying through public accountability.

Requirements:

Beuparc shall ensure that company lobbyists adhere to the five following actions while conducting lobbying activities:

1. Register as lobbyist
2. Ensure means to record lobbying activities
3. Maintain awareness of reporting deadlines and periods
4. Record and ensure returns are correct
5. Notify Standards Commission if ceasing lobbying activities.

This is outlined as in the Regulation of Lobbying Act 2015

Corporate transparency is very important in maintaining Beuparc's reputation and encouraging trust in the Group activities.

Lobbying activities shall encompass the following principles:

1. Legitimacy- respect for public bodies should be maintained and matters lobbied should not be inconsistent with public interest.
2. Transparency-open and truthful in their communications with their stakeholders. This shall be accomplished by ensuring accuracy of information through correct disclosure of activities and where appropriate, preserving confidentiality.
3. Consistency-should practice what they preach and have regard for code of conduct.
4. Accountability-should be accountable for their actions and act with integrity, individuals shall avoid improper influence in the course of activities and observe provisions in regulation.
5. Opportunity-identify issues that further the public interest and are of common concern on which they can lobby together.

Corporate Political Contributions

The Company does not make political donations or contributions, nor do we exercise involvement in political activities (monetary or otherwise). The Company is committed to conducting business with integrity.

Where employees attend a political event in corporate benefit to the Company, provided it is lawful, approval must be sought from a member of the Senior Leadership Team before attending.

The Company strictly prohibits any activity that uses bribery, coercion, corruption, or any other means of improperly influencing Government officials or political bodies (individuals or entities).

Participation by employees in political processes, activities and contributions are entirely personal and voluntary. Associations shall be engaged as private citizens and must make clear that views or opinions expressed are not that of the Company. Employees must not use their position in the Company to coerce or pressure other individuals to make contributions or support any political activities or opinions.

Ethical Trading

Ethical behaviour in all procurement and commercial activities is paramount. Beauparc insists on the highest ethical standards from its clients and suppliers. Beauparc must, in turn, exhibit and support the highest ethical standards. We must not only be fair and above board in our dealings but also avoid any conduct which is capable of misinterpretation.

It is essential, therefore, that the integrity of all those involved in procurement or contractual activities, at whatever level, is maintained at all times. This can be achieved by the vigilance of all staff at all levels and using systems which minimise the circumstances in which staff might be induced to behave fraudulently, corruptly or with impropriety.

Any improper approaches, whether in the form of inducements or threats, must be reported to line management, the Procurement Director and the General Counsel even if they are sufficiently ambiguous to allow for an innocent interpretation. For further guidance please refer to the **Anti-Bribery and Corruption Policy**.

Whistleblowing

The Company supports its employees and other stakeholders who may come forward with any information concerning actions or alleged violations of the Code. Please refer to the **Whistle Blowing Policy**. If an employee knows, or suspects, or has a concern, they should send details to **speakup@beauparc.ie**. They will not be victimised for raising a concern.