



JBS Anti Bribery & Corruption (ABC) Policy 2026

Introduction to JBS ABC Policy: -

At JBS Group we value our reputation. We value

- a) Our heritage as an ethical business.
- b) Our business as a key supplier to many Government and 'blue chip' multinationals.

For these 2 reasons, we are completely against any suggestion of bribery or corruption. To proactively develop our company values, and to make 100% clear our **zero tolerance of any bribery and corruption**, we outline what typically constitutes bribery & corruption:

In line with the UK Bribery Act 2010 and the Irish Criminal Justice (Corruption Offences) Act 2018, we define Bribery as:

“typically the payment of a bribe to influence the decision of a decision maker/customer”.

1) Offering or paying a bribe

JBS considers it a violation of the Act and our own values to offer, promise or give advantage to someone with the intention of inducing the person to behave improperly. (This includes any reward for behaving in an improper manner). Knowing or believing that the recipient's acceptance of the advantage was improper is considered a violation.

2) Requesting /or receiving a bribe

Any recipient who requests, agrees to receive, or **accepts an advantage** is liable.

3) Failure To Prevent Bribery

JBS Group recognises that it is **our duty to actively prevent bribery**. A company commits an offence if a person acting for it pays a bribe and the company lacks adequate procedures to prevent it (section 7 of the UK Bribery Act 2010; section 18 of the Irish Criminal Justice (Corruption Offences) Act 2018). Any JBS officer who fails to prevent bribery by our employees or suppliers faces disciplinary action. JBS reports

any suspected offence to the relevant authorities. The UK Economic Crime and Corporate Transparency Act 2023 adds a similar corporate offence of failure to prevent fraud, in force since 1 September 2025. It is our responsibility as an ethical employer to demonstrate that adequate procedures are always followed to prevent bribery. It is our intent to promote and ensure that good ethics cascade throughout our staff and our supply chain.

To reduce the risk of Bribery or Corruption, JBS has put in place 6 steps to help prevent it: -

1) Risk assessment

This is a dynamic process to identify areas where bribery or corruption would most likely arise within JBS. ***This is an ongoing process, not a one-time action.***

2) Top level commitment

There must be, and there is, at JBS, **zero tolerance for bribery and corruption** in our corporate culture. This includes not only JBS avoiding corruption, but steering clear of business partners without the same level of commitment.

3) Due diligence

JBS aims to accurately assess and manage bribery risks prior to becoming involved in any business transaction.

4) Clear, Practical, and Accessible Policies and Procedures

JBS specifically prohibits any employee from offering or facilitating or receiving any inducement (financial, benefit in kind or otherwise) or advice that may reasonably be construed as unethically influencing the outcome of any commercial transaction involving JBS.

Formal Oversight: JBS staff may accept a gift or hospitality only where its value is €120 (£100) or less, and only where it cannot influence a business decision. Each JBS employee declares every gift or hospitality offer to the Managing Director. The Managing Director logs each one in the JBS Gifts and Hospitality Register. The Managing Director may accept a permitted gift on behalf of JBS and raffle it amongst staff. JBS staff refuse cash, cash equivalents, beneficial loans, overnight accommodation, overseas travel, the provision of a motor vehicle, and anything offered during a live tender. JBS makes no political contributions. The Chair approves JBS's own charitable donations and sponsorships in writing. JBS staff offer gifts or hospitality to others only on the same terms. This rule matches the JBS Supplier Code of Conduct. Any irregularities in the matter should be informed to the Chair directly or via the anonymous whistle-blower disclosure form. <https://forms.office.com/r/NcnNhw1sz7> JBS protects every person who reports a

concern in good faith, in line with the UK Public Interest Disclosure Act 1998 and the Irish Protected Disclosures Act 2014 (as amended in 2022).

5) Effective Implementation

It is JBS policy to fully **incorporate our ABC policy through our internal controls**, recruitment, remuneration processes. We will communicate our ABC policy through our Terms & Conditions and other internal communication channels. JBS trains all staff on this policy every year, together with conflict-of-interest training.

6) Monitoring and Review

JBS recognises that our ABC policy requires **transparent, dynamic auditing and financial controls as well as internal checks to monitor ethics and compliance procedures**. These are approved and supported by JBS Management and, where practicable, are subject to external verification.

Addendum

The Bribery Act (UK) 2010 does not change the disciplinary process that would need to be followed to investigate any alleged act of corruption before a disciplinary sanction is imposed, So, if bribery takes place, JBS will follow its own procedure /or fall back on the Acas (Advisory, Conciliation and Arbitration Service) [Code of Practice on disciplinary and grievance procedures | Acas](#) . For our Irish companies, JBS follows its own procedure or the Workplace Relations Commission Code of Practice on Grievance and Disciplinary Procedures (S.I. No. 146 of 2000).

In essence, disciplinary situations in the workplace may be best managed as follows:

- 1) Establish the facts, promptly*
- 2) Inform the Employee of the problem*
- 3) Allow the employee to be accompanied at the meeting*
- 4) Decide on appropriate action*



Signed: Grattan Boylan,

JBS Group, Chair

Reviewed: 23 September 2026, Grattan Boylan, Chair. .



Addendum: Anti Bribery & Corruption policy and ethos extends to include (and beyond) the following areas:

*Bribery of Government Officials;
Commercial Bribery;
Falsification of Company Books & Records;
Dealing with Government Intermediaries;
Charitable Contributions;
Political donations;
Money Laundering Beneficial Loans;
Travel & Hospitality,
Gifts and Entertainment;
Conflicts of Interest;
Whistle-blowing;
Facilitation Payments;
and Relationships with 3rd parties.*

NB to JBS Staff: You need to view your role and JBS Group's role if you engage in these noted activities, ***as if you were held to public account.***

JBS stakeholders (staff, suppliers, customers, shareholders etc) are under notice that JBS is ***duty bound*** to carry out due diligence to ensure that new/existing relationships with our stake holders are clean and above reproach. To that extent, JBS may check and validate the integrity, reputation and actions of our stakeholders.

All JBS stakeholders should expect to be subjected to such scrutiny - to establish beyond reasonable doubt the ongoing integrity of their actions and relationships. JBS gives fair notice in this regard..

END

This policy applies to all companies within JBS Group: James Boylan Safety Ltd, James Boylan Safety (NI) Ltd, Anderco Safety (Ireland) Ltd, Anderco Safety (UK) Ltd and Romar Innovate Ltd.

JBS related Policies:
JBS Ethical Code of Conduct Policy
JBS Whistle-Blower Policy