

ANTI-BRIBERY AND ANTI-CORRUPTION POLICY

Dublin Maccabi Trust takes a zero tolerance approach to bribery and corruption.

We all must act with honesty and integrity in relation to all trust activities and engagements that we undertake on behalf of the Trust. This policy complies with applicable anti-bribery and anti-corruption legislation in our jurisdiction.

1. Scope

This policy applies to all those acting as Trustees in line with the Criminal Justice (Corruption Offences) Act, 2018 (as amended).

Policy Statement

The Trust believes in open and fair competition. We do not engage in or accept any form of bribery, collusive anti-competitive discussions or agreements. We do not abuse our position in any way in order to gain unfair or unethical advantage.

What is Bribery?

A bribe is an inducement or reward offered, promised or provided in order to gain any commercial, contractual, regulatory or personal advantage, whether received intentionally or unintentionally.

What is Corruption?

Corruption can be defined as the abuse of entrusted power for private gain of the individual or company. Corrupt business practices put the interests of an individual or company before the interests of the environment, customers, societies, communities and other key stakeholders.

2. Standards

Trustees are prohibited from offering, giving, promising, providing, soliciting, requesting, accepting or agreeing to receive anything of value, whether cash or in any other form (directly or indirectly), intentionally or otherwise to or from any person or entity wherever located for the purpose of gaining any commercial, contractual, or regulatory advantage for the Trust in any way which is unfair or unethical.

Trustees (or contractors or employees) are prohibited from gaining (or engaging in conduct that could be viewed as gaining) any personal advantage, pecuniary or otherwise, for you or anyone in which you have a relationship or close links with. Including: from or to any person, organisation, charity or company (regardless of their location), from or to any employee, director, agent, consultant, contractor or other person or body acting on the Trust's behalf. Any benefit offered or received by you while acting as a Trustee must be in accordance with our Conflicts of Interests Policy.

Trustees are prohibited from improperly offering, promising or transferring anything of value (directly or indirectly) to a public official wherever located in order to:

- Influence the public official in the exercise of their public functions.
- Obtain or retain business for the Trust.
- Secure advantage for the Trust, its employees, or any other entity, person, including anyone with whom you have a relationship or close links.

The Trust will investigate any actual or suspected breaches that it becomes aware of.

All Trustees are responsible for ensuring their adherence to this policy in order to prevent any acts of 'bribery' or 'corruption'. Non-compliance is an offence.

The Trust will take any breaches seriously and will address any breaches under the disciplinary procedures. In addition to possible dismissal, you may potentially be subject to fines and/or imprisonment in the event of a criminal prosecution.

The Trust may be required to report any confirmed instances of bribery or corruption to the relevant law enforcement authority and to support individuals in any legal or statutory process in respect of Trustees being accused of bribery and/or corruption.

If you see something while you are operating as a Trustee that you think may be wrongdoing, particularly in respect to either bribery or corruption then you are required to report it to the Chairman in the first instance or to the Secretary if preferred.

The design and operating effectiveness of this Policy may be subject to periodical review by the Trust.