

KOGWENO & BUBI CONSULTANTS LTD ANTI-BRIBERY AND CORRUPTION POLICY

1. Legislative Background

Kogweno & Bubi Consultants Ltd (hereinafter referred to as “the Firm”) will uphold all laws relevant to countering bribery and corruption. We are bound by Bribery Act 2010 and Proceeds of Crime Act 2002 (“POCA”). Bribery and corruption are punishable for individuals by up to ten years' imprisonment and if the firm is found to have taken part in corruption it could face an unlimited fine or penalty.

2. Statement of Intent

It is the Firm’s policy to conduct all of its business in an honest, fair and ethical manner. The Firm takes a zero-tolerance approach to bribery and corruption and is committed to acting professionally, fairly and with integrity in all of its business dealings and relationships. The Firm is also dedicated to implementing and enforcing effective systems and controls both internally and externally to counter bribery.

3. Application of this Policy

3.1 This policy applies to all individuals working at all levels and grades, including partners, associates, officers, employees (whether permanent, fixed-term or temporary), consultants, contractors, trainees, seconded staff, homeworkers, casual workers and agency staff, volunteers, interns, agents, sponsors, or any other person associated with the Firm, wherever located (collectively referred to as workers in this policy). In this policy third party means any individual or organization that come into contact with the Firm.

3.2 We encourage all third parties and all Clients to read, understand and comply with this policy. The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of all those working for The Firm or under its control. All workers are required to avoid any activity that might lead to, or suggest, a breach of this policy.

4. Bribery and Corruption Defined

A bribe is an inducement or reward offered, promised or provided in order to gain any commercial, contractual, regulatory or personal advantage. This policy does not prohibit normal and appropriate hospitality (given and received) to or from third parties. The giving or receipt of gifts is not prohibited, if the following requirements are met:

- a) it is not made with the intention of influencing a third party to obtain or retain business or a business advantage, or to reward the provision or retention of business or a business advantage, or in explicit or implicit exchange for favours or benefits;
- b) it complies with law;
- c) it is given in The Firm’s name, not in an individual’s name;
- d) it does not include cash or a cash equivalent (such as gift certificates or vouchers);
- e) it is appropriate in the circumstances - for example, gifts given during customary holidays such as Christmas;

- f) taking into account the reason for the gift, it is of an appropriate type and value and given at an appropriate time; and,
- g) it is given openly, not secretly.

5. Gifts, Hospitality and Entertainment

5.1 Gifts should not be offered to, or accepted from, government officials or representatives.

5.2 The Company appreciates that the market practice of giving business gifts varies from one organization to another, and what may be normal and acceptable in one organization may not be in another. The test to be applied is whether in all the circumstances the gift or hospitality is reasonable and justifiable. The intention behind the gift should always be considered.

5.3 It is not acceptable in the Firm to:

- a) give, promise to give, or offer, a payment, gift or hospitality with the expectation or hope that a business advantage will be received, or to reward a business advantage already given;
- b) give, promise to give, or offer, a payment, gift or hospitality to a government official, agent or representative to "facilitate" or expedite a routine procedure;
- c) accept payment from a third party that you know or suspect is offered with the expectation that it will obtain a business advantage for them;
- d) accept a gift or hospitality from a third party if you know or suspect that it is offered or provided with an expectation that a business advantage will be provided by us in return;
- e) threaten or retaliate against another worker who has refused to commit a bribery offence or who has raised concerns under this policy; or
- f) engage in any activity that might lead to a breach of this policy.

6. Facilitation and “Kickback” Payments

The Firm does not make, and will not accept, facilitation payments or “kickbacks” of any kind. Facilitation payments are typically small, unofficial payments made to secure or expedite a routine government action by a government official. Kickbacks are typically payments made in return for a business favour or advantage. If you are asked to make a payment on the Firm’s behalf, you should always be mindful of what the payment is for and whether the amount requested is proportionate to the goods or services provided. You should always ask for a receipt which details the reason for the payment. If you have any suspicions, concerns or queries regarding a payment, you should raise these with the Managing Partner.

7. Charitable Donations Policy

The Firm shall only makes charitable donations that are legal and ethical under local laws and practices.

8. Reporting of Violations and Concerns

8.1 The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of all those working for The Firm or under the The Firm’s control. As such, you must ensure that you read, understand and comply with this policy and must notify

your manager as soon as possible if you believe or suspect that a conflict with this policy has occurred, or may occur in the future.

- 8.2 You are encouraged to raise concerns about any issue or suspicion of malpractice at the earliest possible stage. If you are unsure whether a particular act constitutes bribery or corruption, or if you have any other queries, these should be raised with your manager or any other senior official of The Firm. It is important that you disclose as soon as possible if you are offered a bribe by a third party, are asked to make one, suspect that this may happen in the future, or believe that you are a victim of another form of unlawful activity.

9. Disciplinary Action

Any employee who breaches this policy will face disciplinary action, which could result in dismissal for gross misconduct.

10. Account Records

The Firm shall keep financial records and have appropriate internal controls in place which will evidence the business reason for making payments to third parties. You must declare and keep a written record of all hospitality or gifts accepted or offered. You must ensure all expenses claims relating to hospitality, gifts or expenses incurred to third parties are submitted in accordance with our expenses policy and specifically record the reason for the expenditure. All accounts, invoices, memoranda and other documents and records relating to dealings with third parties, such as clients, suppliers and business contacts, should be prepared and maintained with strict accuracy and completeness. No accounts must be kept "off-book" to facilitate or conceal improper payments.

11. Protection from detrimental treatment

- 11.1 Workers who refuse to accept or offer a bribe, or those who raise concerns or report another's wrongdoing, are sometimes worried about possible repercussions. The Firm aims to encourage openness and will support anyone who raises genuine concerns in good faith under this policy, even if they turn out to be mistaken.
- 11.2 The Firm is committed to ensuring no one suffers any detrimental treatment as a result of refusing to take part in bribery or corruption, or because of reporting in good faith their suspicion that an actual or potential bribery or other corruption offence has taken place, or may take place in the future. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern. If you believe that you have suffered any such treatment, you should inform your manager immediately. If the matter is not remedied, and you are an employee, you should raise it formally using the staff grievance policies applicable from time to time.

12. Training

Training on this policy forms part of the induction process for all new employees and other workers. All existing employees and workers will receive regular, relevant training on how to

implement and adhere to this policy. The Firm's zero-tolerance approach to bribery and corruption must be communicated to all suppliers, contractors and business partners at the outset of its business relationship with them and as appropriate thereafter.

13. Compliance and Regular Review of Policy

- 13.1 The Partners has overall responsibility for ensuring this policy complies with the Firm's legal and ethical obligations, and that all those working in the Firm comply with it. Internal control systems and procedures will be subject to regular audits to provide assurance that they are effective in countering bribery and corruption. Members of The Firm's staff are invited to comment on this policy and suggest ways in which it might be improved.
- 13.2 This policy does not form part of any employee's contract of employment and it may be amended at any time.

Dated: 27th February 2026