

ANTI-CORRUPTION POLICY

This policy was implemented on **January 15th, 2024**, and will be reviewed every two years by the Directors and Board of the company.

1. INTRODUCTION

AB Entheos Limited is committed to conducting business with integrity, transparency, and accountability. Corruption, bribery, and unethical practices undermine fair business operations and economic growth. This policy outlines our stance against corruption and provides guidelines to ensure compliance with Kenyan laws, including the **Anti-Bribery Act Cap. 79B** and **Anti-Corruption and Economic Crimes Act Cap. 65**, and international best practices. This is underpinned by our core values being: Innovative, Collaborative, Courageous, Accountable and Nimble.

2. SCOPE

This policy applies to all employees, directors, officers, agents, contractors, suppliers, and any third parties acting on behalf of AB Entheos Limited. It covers all business activities within Kenya and any international dealings involving the company.

3. PROHIBITED CONDUCT

AB Entheos Limited strictly prohibits:

- **Bribery:** Offering, giving, soliciting, or receiving anything of value to influence a business decision.
- **Facilitation Payments:** Unofficial payments to expedite routine government or business processes.
- **Kickbacks:** Improper payments made to secure business advantages.
- **Embezzlement and Fraud:** Misuse of company resources for personal gain.
- **Conflict of Interest:** Engaging in business activities that compromise company interests.

4. REPORTING AND WHISTLEBLOWING

Employees and stakeholders are encouraged to report any suspected corruption or unethical behaviour through the following channels:

- **Email:** legal@ab-entheos.co.ke
- **Confidential In-Person Reporting:** Nelly Jerobon, Company Secretary and Legal Advisor, +254729028069

AB Entheos Limited ensures protection against retaliation for whistleblowers acting in good faith. Reference can be made to our whistle-blowing policy.

5. DUE DILIGENCE AND THIRD-PARTY ENGAGEMENT

Before engaging with third parties, AB Entheos Limited will conduct due diligence to assess corruption risks. Contracts with suppliers, agents, and contractors must include anti-corruption clauses.

6. TRAINING AND AWARENESS

All employees must undergo periodic anti-corruption training to understand their responsibilities and the consequences of corruption-related offenses.

7. CONSEQUENCES OF VIOLATION

Violations of this policy will result in disciplinary action, including termination of employment or contracts, and may lead to legal prosecution under Kenyan law.

8. REVIEW AND AMENDMENTS

This policy will be reviewed annually to ensure effectiveness and compliance with evolving legal standards.

APPROVAL & IMPLEMENTATION

This policy is approved by the Board of Directors and takes effect immediately. All employees and stakeholders must acknowledge and adhere to it.

For any clarifications, please contact the Legal Office via email on

legal@ab-entheos.co.ke To be Reviewed on 15th January 2028 .