



BURHANI
ENGINEERS LTD.

**ANTIBRIBERY AND ANTI CORRUPTION(ABAC)
POLICY**

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ANTI-BRIBERY AND ANTI-CORRUPTION (ABAC) POLICY

1.1 INTRODUCTION

This document sets out the Anti-Bribery and Anti-Corruption Policy ('Policy') of Burhani Engineers Limited (BEL) group of companies i.e., the 'Group'.

The Group is committed to the prevention, deterrence and detection of bribery and corrupt business practices. In view of the nature, scale and geographic range of the Group's business activities, it is important that the Group addresses the risk of bribery and corruption in order to help protect its reputation globally.

This Policy provides guidelines on anti-bribery and anti-corruption with a view to educating the **Employees (defined below) and Group Representatives (defined below)** on conducting business of the Group legally and ethically. This Policy addresses a variety of contexts in which bribery and corrupt practices issues may arise in the jurisdictions in which the Group operates. In some jurisdictions, local laws and regulations may be more stringent than the provisions of this Policy. In such jurisdictions, the local laws would take precedence over this Policy.

1.2 APPLICABILITY OF POLICY

This Policy applies to:

- Every individual working with the Group, wherever located across the world, including all employees (whether permanent or temporary at all levels and/or grades), directors, officers and executives (**'Employees'**).
- All other persons who represent the Group in any way whatsoever (**'Group Representatives'**). E.g., Group Representative means any director, officer, agent, consultant, professional advisor or other Person acting for or on behalf of the Burhani Engineers group of companies.

The Employees and Group Representatives are to adhere to this Policy while dealing with any person within the Group or with 'Other Third Parties'.

The term '**Other Third Parties**' shall include any person or entity with whom the Employees and/or Group Representatives may interact (directly or indirectly) in connection with or in relation to the activities of the Group including any government official, government body, the Group's existing and/or potential customers, agents, distributors, service providers, business contacts, consultants, advisers and contractors (including their advisers, representatives and officials), politicians and political parties.

The Group wants to ensure that its Employees and Group Representatives clearly understand and have the ability to properly address the anti-bribery and anti-corruption legal compliance risks associated with doing business globally.

All Employees and Group Representatives are expected to read this Policy and ensure compliance with the same. In case any Employee or Group Representative requires any clarification on any aspect of

the Policy, they may contact the Anti- Bribery/ Anti-Corruption (ABAC) Committee which has been constituted for supervising and implementing this, Policy.

1.3 BRIBERY AND CORRUPTION

A 'bribe' includes a payment, reward, incentive, inducement or anything of value offered, solicited, promised or provided to any person directly or indirectly for procuring, obtaining or retaining any commercial or other advantage in an improper manner including for influencing an official act or decision and/or inducing the recipient or other person to use influence to affect any act or decision affecting the Group.

It is unlawful to directly or indirectly offer, pay, ask for or receive a bribe and the same is prohibited.

The Group does not differentiate between government officials and private individuals or entities so far as offering, paying, asking for or receiving a bribe is concerned. The Group does not tolerate bribery, regardless of the status of the giver or the recipient. Bribery within the Group is also prohibited.

It should be borne in mind that a bribe need not necessarily mean a monetary payment and may include anything given in cash or kind that is a thing of value to the recipient. Some examples of non-monetary bribes which may be sought or offered are listed below (this is indicative; not an exhaustive list):

- Gifts, corporate hospitality or entertainment
- Providing or seeking goods, services or facilities at unusually discounted rates
- Allowing the use of the Group's services, facilities or properties for free or at unusually discounted rates
- Passing on of inside or confidential information
- Sexual favors
- Employment to a friend or a relative
- Donation to a political party
- Charitable donation or social contribution
- Other favors that are or can be of value to the recipient

The aforesaid are for *illustrative purposes only (not an exhaustive list)* and there may be other forms of non-monetary bribes. Acts of bribery can be in various forms and can come into operation under various circumstances. The following are a few examples of bribery.

- **Bribing a Government Official:** Mr. X, an employee of ABC company, gifts a government official an expensive watch with the intention of obtaining a contract for supply of goods or services of ABC to the department of the government where such government official works.

Here Mr. X has risked committing an offense of bribery as soon as the offer or delivery of the watch is made to the government official. In such a case, Mr. X has put ABC Company also at risk of having committed an offense of bribery.

- **Bribing a Potential Customer:** The aforesaid Mr. X offers the CEO of a potential customer and his family an all-expenses paid trip to Switzerland, only if the said ABC Company is hired as one of the vendors of the potential customer.

Mr. X has risked committing an offense of bribery as soon as the offer is made to the CEO of the potential customer. ABC Company may also be found to have committed an offense of bribery. It does not matter if it was only an offer and the trip never took place ultimately, nor if the trip took place but no benefit was derived by ABC Company.

- **Bribing a competitor:** Mr. X offers cash to the CEO of XYZ Company as consideration for XYZ Company refraining from bidding in one of the commercial contracts in which ABC Company is also bidding.

Mr. X has risked committing an offense of bribery as soon as the offer is made to the CEO of XYZ Company. ABC Company may also be found to have committed an offense of bribery. It doesn't matter if the trip did not ultimately take place, nor if the trip took place but no benefit was derived by XYZ Company. The offer/ promise of a bribe is an offense regardless of the outcome.

- **Receiving a Bribe:** A contractor of ABC Company promises to employ Mr. X's wife as its Marketing Manager if Mr. X ensures that the contractor is provided contracts from ABC Company.

If Mr. X accepts this offer, he risks committing an offense of receiving a bribe.

- **Intra-Group Bribe:** Mr. X's brother is in the entertainment industry and regularly gets passes for various events held in the city. Mr. X offers to provide these tickets for free to Mr. Y, his manager, all round the year if Mr. Y promotes Mr. X to a senior level.

Mr. X has risked committing an offense of bribery as he has made an offer to gain an advantage related to his employment with ABC Company. Mr. Y may also be liable under anti-bribery laws if he accepts Mr. X's offer.

The aforesaid are for *illustrative purposes only* and there may be other instances which may also be considered, such as offering or receiving bribes.

1.4 RED FLAGS

Certain activities have the potential of raising anti-bribery and anti-corruption "red flags". Each Employee and Group Representative is required to take special measures to address the "red flags" before proceeding with a transaction or engaging Other Third Party. The following is a list of possible red flag situations that may arise during the course of an employee's employment or a Group

Representative's association with the Group, and which may raise concerns under anti- bribery and anti-corruption laws:

- The Other Third Party does not agree in writing to adhere to this Burhani Engineers' Policy and the relevant local anti-corruption laws or, it does not demonstrate that it has adequate internal anti-bribery and anti-corruption policies and procedures in place.
- An Employee or a Group Representative suspects or becomes aware that the Other Third Party engages in, or has been accused of engaging in, illegal or unethical business practices or, the structure and operations of the Other Third Party indicates that corrupt practices are utilized in conducting business.
- In the past, the Other Third Party has requested the Group to prepare incorrect invoices or any other type of false documentation or has given false justifications for expenses to be reimbursed.
- An Employee or a Group Representative receives an invoice from the Other Third Party that appears to be unusual and not as per standard format.
- An Employee or a Group Representative learns that the Other Third Party has a reputation for paying bribes or requiring that bribes are paid to them for undertaking transactions.
- The Other Third-Party refuses to provide (or provides insufficient, false or inconsistent) information in response to due diligence questions raised by the Group in the vendor short-listing or identification process.
- The Other Third Party insists on receiving an illegal commission or payment in exchange for carrying out a government function or process for the Group. It does not matter whether the Other Third Party is undertaking the function or process as per procedure or is deviating from it for the benefit of the Group.
- The Other Third-Party requests for an illegal payment in exchange for his ignoring probable legal or regulatory violations by the Group.
- There are indications that the Other Third Party is not acting on his own behalf while interacting with the Group but is concealing the true beneficial owner's identity.
- The Other Third-Party requests payment in cash and refuses to provide an invoice or receipt for the same.
- The Other Third-Party requests for an over-invoicing for the goods or services provided by it to the Group.
- The Other Third-Party requests that all or a portion of the commission to be paid to it be paid by the Group in a third-party country which is unconnected with the transaction or by irregular methods.

- The Other Third Party requests an unexpected additional fee or commission to “facilitate” a service for the Group.
- The Other Third Party demands from the Group any hospitality, gifts or entertainment in lieu of or in connection with provision of goods/services for or from the Group.
- The Other Third Party has been convicted or has been charged with violations of laws relating to bribery and/or corruption.
- The Other Third-Party requests for employment or other engagement with the Group for his relative or friend.
- The Other Third Party insists on the use of **side letters** (i.e., agreed terms in a letter or other document outside the main written contract between the parties) or refuses to put the agreed terms in the main written contract.
- The Other Third Party offers unusual gifts or hospitality to the Employees or Group Representatives.
- An Employee or a Group Representative becomes aware that a colleague, other employee or contractor working on behalf of the Group requests a payment from the Other Third Party to expedite or engage in an activity with the Group.
- An Employee or a Group Representative receives a cash offer from another Employee or Group Representative in return of such Employee or Group Representative providing some employment related advantage to the Employee or Group Representative offering such cash.

*The aforesaid list is **not intended to be exhaustive and is for illustrative purposes.***

If any of these or other such “RED FLAG” situations are encountered by the Employees or Group Representatives while working with the Group, the same should promptly be reported by them to the Anti-Bribery / Anti-Corruption Committee for further examination.

If it is found that an Employee or a Group Representative has overlooked evidence of corruption or bribery which is within or is brought to his knowledge, such Employee or the Group Representative would have to face disciplinary action.

1.5 GIFT, ENTERTAINMENT AND HOSPITALITY (GEH):

The practice of giving and receiving gifts and hospitality is an integral part of doing business in some parts of the world. However, it is prohibited when used as a disguise for bribes or for making facilitation payments. This applies for Government Officials as well as private individuals/ entities or not for profit organizations, who are in a position to potentially influence business in favour of Burhani Engineers Limited.

a) Laws/ Regulations in Africa:

Government officials are not allowed to receive monetary gifts as per Section 11 of the 'Public Officers Ethics Act, Kenya'. Section 15 of the 'Prevention and Combating of Corruption Act, Tanzania', makes it an offense to solicit, accept or obtain from any person for himself any advantage as an inducement to do something. Similarly, monetary gifts and/ or facilitation payments are also considered to be a bribe under Section 2 of the Anti-Corruption Act 2009, Uganda.

The GEH policy covers the following types of business courtesies exchanged with external parties and the principles apply equally to business courtesies exchanged with both government as well as private sector counterparts.

1. Gifts: any type of gift, whether pecuniary or not and including personal gifts.
2. Entertainment: attendance at social, cultural or sporting events etc.
3. Hospitality: meals, drinks, as well as lodging and travel expenses

The following are the principles of the Burhani Engineers GEH policy that governs all practice concerning giving/receiving GEH:

- Employees shall not accept/give gifts, gratuities, entertainment or anything of value, beyond levels authorized by Burhani Engineers Management, from any person who has business dealings with Burhani Engineers. This prohibition also applies to gifts, gratuities, entertainment or anything of value, given or received by the employee's immediate family members and anyone living in their homes. "
- Employees, as well as agents or representatives working on behalf of Burhani Engineers, may not offer, promise or give anything of value, directly or indirectly, to any government official (domestic or foreign), any official of public international organization, or any political party, candidate or official, to obtain or retain business for anyone, direct business to anyone, or secure any other improper advantage.

Any permissible gift, gratuity, payment, or entertainment proposed for any government official requires prior approval by the CEO.

- The intention behind the GEH should always be considered. If it could be intended to influence someone to act improperly, it should not be offered or accepted.
- Cash or cash equivalents make it difficult to trace the end use or the end user and as such they are prone to misuse for bribery/ corruption/ money laundering related activities. Cash or cash equivalents, such as gift vouchers, shares, or other items redeemable for cash, **regardless of the amount involved** should not be offered or accepted.
- As per Burhani Engineers' GEH policy, all GEH needs to be mandatorily recorded in the **Benefits Register. (Please refer to the related Appendix 2 annexed to this policy).**
- Failure to comply with the requirements of this policy or its procedures will result in disciplinary

action up to and including termination of employment. Any expense of a Gift or Entertainment made in violation of this policy may not be reimbursed.

- Before giving/receiving any GEH, ensure that the law of the territory, and the regulations of the recipient's employer, allow such GEH to be received by that person. Some countries for example prohibit any public officials from receiving GEH. Some organizations prohibit their personnel from receiving GEH. Employees are expected to exercise good judgment and, if in doubt, may seek advice from managers or the compliance officer.

a) Things to keep in mind while giving or receiving GEH:

To avoid committing an offense related to bribery, the gift or hospitality must be:

- Made in good faith with the intention only to build or maintain legitimate business relations or offer normal courtesy; and
- Reasonable, nominal in value and appropriate in terms of the type, value and occasion and frequency of provision in the particular circumstances, including local cultural sensitivities.
- In addition to the above, if the Employees and the Group Representatives meet the following requirements, then accepting and giving of gifts or hospitality may be considered to be acceptable:
 1. If the giving and receiving of gifts or hospitality is in accordance with the local laws and customs.
 2. If the gifts are given and received openly.
 3. If cash is not given as a gift.
 4. If the hospitality is routine business courtesy like providing airport drop and pick- up services.
 5. If token gifts or food articles are exchanged on local festivals.

b) Permissible Gifts, Hospitality/ Entertainment:

Following are some examples of generally acceptable gifts and hospitality which may be received or given by an Employee or a Group Representative for or on behalf of the Group:

✓ **Gifts:**

- A coffee mug with the Group's name/logo
- Diaries with the Group's name/logo
- Sweets and baked goods
- T-shirt, sweatshirts or caps with the Group's name/logo
- Flowers
- Inexpensive stationery items
- Group's calendar

✓ **Hospitality and Entertainment:**

- Mr. X, an employee of ABC Company, invites a customer of ABC Company to an annual event of ABC Company as part of a public relations exercise where the attendees are offered free lunch/dinner and drinks.
- Mr. X and his family are invited to a party by a customer of ABC Company to celebrate the successful completion of a business transaction of the customer with ABC Company.
- Mr. X books a hotel room for a customer of ABC Company so that he can visit one of ABC Company's facilities for a legitimate business purpose.

The above examples are for illustrative purposes only.

Except as stated in the aforesaid paragraphs, the Employees or Group Representatives may not receive or provide gifts and hospitality of any other kind from or to any Other Third Party. In particular, the Employees and Group Representatives may not:

- Offer or receive gifts / voucher and/or hospitality of any kind from any Other Third Party to whom a proposal for business has been submitted by the Group or from whom the Group has received a business proposal and/or where negotiations are underway.
- Offer or receive gifts and/or hospitality of any kind from Other Third Party which is involved in a tender or competitive bidding process where the Group is also participating.
- Offer or receive gifts and/or hospitality of any kind from any Other Third Party that is known to be prohibited by such Other Third Party's organization.
- Make facilitation payments to any government official.
- Offer gifts and/or hospitality to any Other Third Party with an anticipation of receiving a commercial benefit from such a third party.
- Offer any gift and/or hospitality to any Other Third Party to reward a commercial benefit already given by such Other Third Party to the Group.

These prohibitions apply whether the gift or hospitality/ entertainment is provided or received directly by the Employee or Group Representative or their family members or by someone acting on their behalf. All relationships with Other Third Parties should be at arm's length basis.

The Employee and Group Representative should not engage in any activity which could impair or give the appearance of impairing his ability to perform duties or to exercise judgment in a fair and unbiased manner.

If unusual gifts and/or hospitality are offered to any Employee or Group Representative, the same shall be reported by the Employee or Group Representative to the ABAC Committee. Further, if there is a specific requirement of giving a gift or offering hospitality to any Other Third Party as a business courtesy

or otherwise, the prior written approval of the ABAC Committee should be obtained by the Employees and Group Representatives.

NOTE:

Employees and Group Representatives are warned that they shall not, under any circumstances, seek to circumvent this Policy by paying for any gift or hospitality personally from his/ her own pocket. This applies whether they claim reimbursement of such out of pocket expenses or not, because they are acting in the capacity of a BEL staff member and BEL will accordingly be held liable for any misconduct on their part.

1.6 FACILITATION PAYMENTS:

Burhani Engineers Limited as part of its risk assessment process, assesses the risk exposure of its personnel becoming subject to demands for facilitation payments and plans for appropriate risk treatment to ensure the compliance to Facilitation Payment Policy.

The following are the principles of the Burhani Engineers Limited Facilitation Payment policy that governs all practice concerning Facilitation Payment:

1. Burhani Engineers will not make facilitation payments of any kind.
2. Facilitation payments are unofficial payments made to secure or expedite an action by a government official, policeman or other person of authority. Facilitation payments are prohibited.
3. The only exception to this prohibition is if at any stage Burhani Engineers Management feel that making the payment is necessary to safeguard an employee, or another person's, safety or liberty. In this case make the payment and report it as per 4 f) below.
4. The following guidance suggests how Burhani Engineers will act if a facilitation payment is requested from us:
 - a) Take reasonable steps to verify that the payment is legitimate. If it is legitimate, it is likely that:
 - i. the requirement for and amount of the payment would be published in official government documents or on a government notice board at the location the payment is demanded
 - ii. the payment would be something that would normally and legitimately be expected (e.g. a visa payment at the visa desk in the airport arrivals hall); and
 - iii. a receipt on official paper would be issued without needing to request it.
 - b) If no reasonable proof of legitimacy is apparent, then request proof of legitimacy in the form of:

- i. the official requirement for and amount of the payment published in official government documents or on a government notice board; and
 - ii. a receipt on official paper.
- c) If no reasonable proof of legitimacy is provided, and the service is being denied without payment being made, then ask to speak to a more senior officer, so as to obtain reasonable proof of legitimacy.
- d) If no reasonable proof of legitimacy can be obtained, then, subject to 3), do not make any payment and consult with the compliance manager.
- e) If Burhani Engineers Management believes that we are being asked for an illegal payment, then the request/service will be withdrawn.
- f) If Burhani Engineers has made a facilitation payment in circumstances where we have concerns over its legitimacy, or where we made the payment so as to safeguard our own, or another person's, safety or liberty, then we must as soon as possible:
 - i. makes a record of the event in facilitation payment register (***Please refer to Appendix 3 of as annexed to this Policy***)
 - ii. report the event to the Compliance Officer.
- 5. The compliance manager will investigate the event and determine whether any follow-up action should be taken. In particular, the compliance manager will determine whether it is necessary to report the event to the relevant authorities (e.g. if there are money laundering implications, or if reporting is legally required).
- 6. Any such payment must not be disguised as a legitimate business expense.
- 7. Burhani Engineers will correctly record the payment in Burhani Engineer's accounts.

A 'facilitation payment' is normally a small illegal payment or gift made with a view to secure, facilitate or speed-up the performance by a government official of a regular, routine, obligatory and non- discretionary governmental action or service which the government official is already under a duty to perform and to which the payer has a legal and legitimate entitlement.

Such facilitation payments are also considered as bribes and offer and payment of such facilitation payments is prohibited under laws in Kenya, as well as other countries where BEL operates.

Examples of activities for which facilitation payments are usually demanded:

- Clearing goods from customs.
- Obtaining permits, licenses or other official documents necessary to do business.

- Processing government papers, such as visas or work orders.
- Providing police protection or other security.
- Scheduling inspections associated with contract performance, labor inspections or other inspections by government officials.
- Providing utilities (such as access to phone, power or water supply).
- Faster processing of payments due to the company.

The above examples are for illustrative purposes only and there may be other instances where facilitation payments may be demanded.

Neither an Employee nor any Group Representative shall make facilitation payments of any kind to any Other Third Party, even if they are customary business practice in a particular country. They are treated as bribes under this Policy regardless of size of the payment/gift or local standards or cultural norms.

There could be instances where a government official demands that a facilitation payment be made to him for performing his routine official activities. In such a scenario, an Employee or a Group Representative may consider doing the following:

- Ask what the payment is for and insist on official receipts for all payments made.
- Consider whether the payment is for legitimate services or goods. If the payment is for legitimate services or goods provided and/or the amount is appropriate, justifiable and proportionate and an official government receipt is being provided, it is unlikely to be considered a facilitation payment and such payment may be made.
- If the Employee or the Group Representative has any suspicions or concerns or is unsure whether a payment is permissible or legal, he should consult the Compliance Officer or any other member of the ABAC Committee at the earliest.

1.7 PROHIBITION OF POLITICAL CONTRIBUTIONS

All monetary and non-monetary contributions to promote and support political parties, politicians and political initiatives are said to be 'political contributions.

Political contributions may be construed to be bribes when the same are made with the intention of, or for influencing government decisions for, gaining a commercial advantage for the Group. The same is prohibited.

The Group is an apolitical organization and does not make any kind of direct or indirect political contribution. Employees and Group Representatives must not make political contributions or incur any other political expenditure on behalf of the Group (whether in cash or in kind, for example - by allowing the Group's services / goods / facilities to be used by any political party, politicians or for political initiatives free of cost or at a discounted rate).

The following are the principles that governs all practice of Political Contributions:

- Burhani Engineers' policy prohibits corporate political contributions of all forms not only direct contributions but also indirect assistance or support such as the purchase of tickets to fund-raising events, donations of products or services, work performed by associates within normal business hours and the free use of Burhani Engineers facilities by any *political candidate or committee*.
- No funds or other assets of Burhani Engineers may be used to contribute to any federal, state, or local political party or candidate for elected office.
- Employees must not use their position with the Company to coerce or pressure other employees to make contributions to or support or oppose any political candidates, elections, or ballot initiatives. Employees engaging in political activities must also adhere to the applicable provisions of the Company's code of ethics
- Failure to comply with the requirements of this policy or its procedures will result in disciplinary action up to and including termination of employment.

1.8 CHARITABLE DONATIONS AND SPONSORSHIP POLICY

The Group, as part of its corporate social responsibility (CSR), may make donations to charitable and non-governmental organizations in various jurisdictions. The Group may sponsor cultural and social events meant for the benefit of society. Such donations or sponsorships are made in compliance with applicable laws.

Donations and sponsorships are made by the Group only when the Group does not receive, and is not perceived to receive, any business consideration or benefit in return.

Charitable donations and sponsorships can be done through two approaches:

- Donations - monetary contributions
- Volunteering - giving our time and expertise

Donations are given without any consideration for returns or benefits. They can only be done to charitable associations, such as NGOs (Non-Governmental Organizations) and NPOs (Non-Profit Organizations) and paid into bank accounts in the name of such an organization (not to any individual).

Burhani Engineers encourages its Leadership to organize and offer volunteering to be undertaken by its employees; the group recognizes that such activities reinforce our employer brand and contribute to demonstrating its commitment to Corporate Social Responsibility and giving back to the communities where we live and work.

Examples of volunteering actions may include participating in Non-Profit Organizations (NPO) actions such as tree planting, food distribution, support to disabled persons, education for underprivileged children etc.

The Company shall verify that there is ***no quid pro quo*** for the donation/sponsorship intended. Neither Burhani Engineers nor the receiving organization should have quid pro quo for the same.

The Company shall check if there is any conflict of interest between the company's employee and any beneficiary of the charitable trust / NGO, to whom the donation / sponsorship is intended to be made.

Approvals:

Prior verification and approval of the Department Head or Country Head (as relevant) and the Compliance Officer is mandatory for all Charitable donations and sponsorships.

Accordingly, once the Department Head/ Country Head approval is obtained then the GC shall undertake the following steps:

- i. conduct integrity due diligence on proposed recipients of donations;
- ii. obtain approval from the CO before such donations are made; and
- iii. document and archive such due diligence and approvals, for record keeping and audit purposes, in a centralized manner.

Charitable contributions/ actions must be recorded and reported by each Department/ Country, in three categories:

1. Donations: Cash contribution by way of bank transfers.
2. Donations: In-kind service or product giving
3. Volunteering: Employee Time during Non-working hours

For each charitable action, the details like charitable action category, organization that received the charity, approximate value of the charitable action etc. must be recorded. ***(Please refer to the Appendix 4 of this policy being the Charitable Donations Register).***

It is recommended to claim tax deduction whenever it is possible according to local tax laws. Tax deduction rules and the application process must be investigated in each country where the donation is supposed to take place.

Charitable donations and sponsorships present bribery and corruption risk as they can be used to channel improper payments to public officials or other third parties.

Even where they are not used to mask bribery, corruption, or influence peddling, such payments may have the risk of giving rise to conflicts of interest.

Burhani Engineers has thus developed the following controls to monitor charitable donations and sponsorships.

- Charitable donations and sponsorships must never be offered or provided in circumstances in which an impartial observer could reasonably conclude that the Charitable donation or sponsorship was aimed at creating a duty of gratitude, influencing the recipient to misuse his or her position, or to gain any advantage in an improper way.
- Care must be taken to identify any relationships between the recipients of charitable donations or sponsorships (including their officers, directors, owners, trustees, and other closely affiliated parties) and any Public Officials or other individuals in a position to influence decisions relevant to Burhani Engineers.
- Wherever possible, charitable donations should be made in kind to reduce the risk that funds will be diverted for improper or unintended uses.
- Where a monetary donation is proposed, the requester must justify the reason for providing a monetary donation.
- Sponsorship letters or similar documents. Charitable donations shall be in writing. The written document shall include at least the consideration offered if funds are offered, the use of these funds in detail and an opportunity to check on their use.
- Failure to comply with the requirements of this policy or its procedures will result in disciplinary action up to and including termination of employment.

1.9 ACCOUNTS AND RECORD KEEPING

Accurate and proper books, records and financial reporting must be maintained across the Group. All expenditure claimed by Employees and Group Representatives towards gifts and/or hospitality/entertainment extended to Other Third Parties must be supported by documents that accurately and properly describe such expenditure and the reason for the expenditure must be specifically recorded.

All such expenses or claims must be submitted in accordance with the applicable expenses/reimbursement policy of the Group. The same may be subject to the review of the ABAC Committee.

1.10 FALSIFICATION OF DOCUMENTS OR ACCOUNTING RECORDS:

No false entries or material omissions regarding payments or transactions with Other Third Parties should be made in the Group's books, records and accounts. No accounts should be kept "***off- book***" to aid or cover up inappropriate payments. Any gaps that may be discovered in accounts or payments made to the Other Third Parties must immediately be reported to the ABAC Committee.

Following are a few examples of inaccurate record keeping and/ or expense reimbursement claims:

- Submission of false or inaccurate expense account details.

- Creating or using an off-the-books “slush” fund.
- Using or causing someone else to use the Group’s funds for an illegal or unauthorized Purpose.
- A payment to any Other Third Party which is described in accounting entries as a ‘Miscellaneous fee’, which is vague and/or not supported by adequate documentation.
- Making false or artificial entries in the Group’s books and records or being part of an arrangement or activity that results in falsification of the Group’s books and records.

The above examples are for illustrative purposes only.

Falsification of any book, record or account of the Group or submission of any false expense statement or claim for reimbursement is strictly prohibited and may lead to termination of employment for Employees and termination of contract for Group Representatives.

1.11 DUE DILIGENCE AND SELECTION OF OTHER THIRD PARTIES

As part of its business, the Group liaises with Other Third Parties from time to time. Employees and Group Representatives shall ensure the following while dealing with Other Third Parties:

- Undertake the Group’s requirements of investigating (which includes conducting appropriate due diligence), pre-qualifying and internally certifying the Other Third Parties. This process needs to be documented suitably.
- After approving any Other Third Party, a written agreement should be signed with the Other Third Party detailing the terms of the engagement.
- Each Other Third Party who is engaged by the Group should adequately be briefed about this Policy and also about the requirement of them adhering to this Policy so long as they continue to be associated with Burhani Engineers.
- Each Other Third Party agreement shall contain suitable wordings making it possible to terminate the agreement if the Other Third Party fails to abide by this Policy.
- All payments to the Other Third Party must be made to them directly to a bank account in their name. Payment must not be made to the Other Third Party through another party that has no contractual relationship with the Group.

Please refer to the Third-Party Due Diligence Policy and related Appendices therein, for details to be followed while engaging a third party to act for or on behalf of BEL.

1.12 ANTI BRIBERY AND ANTICORRUPTION COMMITTEE (ABAC) COMMITTEE

For the effective implementation of this Policy, the Group has formed an ABAC Committee which consists of the following members:

Committee Members

Chairperson of the ABAC Committee; CEO; fatema.pirbhai@burhaniengineers.com

Member: Compliance Officer; pc1@burhaniengineers.com

Member: Country Head for each country

The ABAC Committee monitors the effective implementation of this Policy. It is responsible for receiving reports or complaints of bribery and corruption and to answer queries which any Employee or Group Representative may have as regards the Policy.

1.13 YOUR RESPONSIBILITY AND WHISTLEBLOWING

All Employees and Group Representatives must abide by this Policy at all times and avoid any activity which may lead to breach of this Policy. In this regard, if any Employee or Group Representative has any doubts or concerns as regards the Policy, they may contact the ABAC Committee.

It is each Employee's and Group Representative's responsibility to prevent, detect and report bribery and corruption cases within the Group or with respect to the Group's transactions. This may include instances where the Employee or the Group Representative has been offered a bribe or have been asked to give a bribe or if the same is suspected while such Employee or the Group Representative is dealing with Other Third Parties.

Such reporting shall be to the ABAC Committee.

Everyone to whom this Policy applies is also free to report suspected acts of corruption and/or bribery to the ABAC Committee.

Employees and Group Representatives are encouraged to raise genuine concerns under this Policy, even if they turn out to be untrue at a later point in time.

Employees and Group Representatives are assured that complete confidentiality shall be maintained as regards their communication with the ABAC Committee.

Employees and Group Representatives are also assured that they will not suffer any discriminatory, retaliation or detrimental treatment as a result of reporting the breach of this Policy by any person or refusing to take part in bribery or corrupt activities.

If any Employee or Group Representative feels that he has suffered discriminatory or detrimental treatment due to the above, he should immediately report the same to the ABAC Committee.

Any retaliatory action undertaken by Employees or Group Representatives against whom any report of bribery or corruption has been made to the ABAC Committee shall be met with strict disciplinary action including termination of employment or commercial relationship with the Group, as applicable.

1.14 WHISTLEBLOWING

Anyone, including employees, group representatives or third party wanting to report a situation where they have reason to suspect that misconduct (as defined above) is occurring, has occurred or is planned to occur, or who thinks that an issue or concern along the lines of the above which they have already reported by some other means is not being properly handled is encouraged to use Burhani Engineers' independent, confidential Alerting/ Whistleblowing channel to report their issue or concern.

1.15 TRAINING

The Group may organize workshops for Employees and Group Representatives who interact with government officials and Other Third Parties for a better understanding of this Policy.

1.16 BREACH OF THIS POLICY

All Employees and Group Representatives are advised to comply with this Policy at all times. Any breach of this Policy by:

(a) an Employee will be met with disciplinary action, which may also lead to termination of their employment with the Group;

(b) a Group Representative may lead to the termination of the commercial contract.

The aforesaid is in addition to consequences under applicable local laws. Breach of certain provisions under this Policy may also result in breach of certain legal provisions of the applicable laws. The consequences of breach of legal provisions vary from jurisdiction to jurisdiction and may at times lead to imprisonment and hefty fines.

1.17 APPLICABLE LEGISLATIONS

All local laws and regulations of the jurisdictions in which the Group operates, and which deal with bribery and corruption are applicable to the Group, its Employees and Group Representatives. These laws are in addition to this Policy and are to be complied with by the Employees and the Group Representatives to the fullest extent. The group uphold all laws relevant to countering bribery and corruption applicable to all businesses spread across all the jurisdictions in which group operates including:

The 'Public Officer Ethics Act - Kenya', Kenya's Bribery Act, 2016, 'Prevention and Combating of Corruption Act, Tanzania', Anti-Corruption Act 2009, Uganda and, wherever applicable (in case of any nexus with the USA or United Kingdom), also the U.S Foreign Corrupt Practices Act ('FCPA'), the UK Bribery Act ('UKBA),

Different statutes adopt different yardsticks to determine whether or not a particular act or omission is an offense thereunder; thus, an act may be an offense under one statute, but not under another. The FCPA makes it a federal crime for companies or individuals to bribe government officials in non-U.S. countries in order to obtain or retain business, or to secure improper business advantages. The FCPA also requires public companies or issuers (U.S. and non-U.S companies that trade securities on a

U.S. stock exchange), to keep accurate books and records, and to have an adequate system of internal financial and accounting controls. The UKBA prohibits bribery in both the public and private sectors.

BEL's managers shall create an atmosphere conducive to compliance with the letter and spirit of this Policy, and which supports the effective implementation of company policies, procedures and processes.

Burhani Engineers promptly addresses and determines appropriate corrective actions on all policy and practice violations. All employees shall immediately report to their management all policy violations, inadvertent or otherwise, that become known to them.

Employees are encouraged and expected to report suspected violations of the company's policies, code of conduct, or other processes.

1.18 ANTI-RETALIATION:

The company does not tolerate any form of retaliation against any employee who, in good faith, reports or participates in the investigation of a suspected violation.

ACRONYMS:

ABAC	Anti-Bribery/ Anti-Corruption
BEL	Burhani Engineers
CO	Compliance Officer
CEO	Chief Executive Officer
FCPA	Foreign Corrupt Practices Act (of the USA)
GC	Governance Committee
HR	Human Resources
ICP	Integrity Compliance Program
UKBA	UK Bribery Act

List of Appendices Attached to policy:

Appendix 1: TEMPLATE FOR BEL'S BOARD OF DIRECTORS RESOLUTION

Appendix 2: BENEFITS REGISTER

Appendix 3: FACILITATION PAYMENT REGISTER

Appendix 4: CHARITABLE DONATIONS REGISTER

END

APPENDIX 1: TEMPLATE FOR BEL'S BOARD OF DIRECTORS RESOLUTION

https://burhaniengineers.sharepoint.com/:w:/r/sites/BurhaniFiles/_layouts/15/Doc.aspx?sourcedoc=%7BD4CB5E73-B1DC-4441-ABC9-79BB810019A7%7D&file=Template%20of%20Board%20Resolution-%20Appointing%20CO%2C%20ACO%20and%20GC%20and%20adopting%20the%20ICP%20Charter.docx&action=default&mobileredirect=true

APPENDIX 2: BENEFITS REGISTER

Value of GEH which can be given or received: Guidelines will be shared with employees for value given or received in hospitality and entertainment. In exceptional circumstances, approval of the CEO will be required.

BENEFITS REGISTER

Note: Please refer to the Anti Bribery/ Anti-Corruption Policy for the rules regarding gifts, entertainment, hospitality, donations & other benefits, given to or received from any external party

Date when benefit was given or received	Name of person who gave this benefit and name of his/ her employer	Name of person who received this benefit and name of his/ her employer	State the nature of the benefit (cash, meal, political donation etc.)	What was the approximate value of the benefit?	Why was the benefit given?	Who within the company authorized the giving or receiving of the benefit? State their position	Name and signature of person making this report.	Date when the report was made

APPENDIX 3: FACILITATION PAYMENT REGISTER:

FACILITATION PAYMENT REGISTER								
Date when facilitation payment was made	Name of person who asked for the facilitation payment, and name of his/her employer	Name of person who made this payment and name of his/her manager at BEL	State the nature of the facilitation payment - cash, kind	What was the approximate value of the facilitation payment?	Why was the facilitation payment given?	Who within the company authorized the facilitation payment? State their position	Name and signature of person making this report.	Date when the report was made

APPENDIX 4: CHARITABLE CONTRIBUTIONS/ DONATIONS REGISTER

CHARITABLE CONTRIBUTIONS/ DONATIONS REGISTER

Date when charitable contribution was made?	Name of person who received the benefit, and name of his/her employer	Charitable Action Category	Explicit description of action	What was the approximate value of the charitable action?	Why was the charity given?	Who within the company authorized the giving of the charitable action? State their position.	Name and signature of person making this report.	Date when the report was made