



CODE OF BUSINESS CONDUCT and ETHICS

Table of Contents

Glossary of terms

CHAPTER ONE: PERSONAL INTEGRITY

1. *Conflict of Interest*
2. *Gifts & Entertainment*
3. *Community and charitable activities*

CHAPTER TWO: EMPLOYMENT

4. *Health safety and security*
5. *Discrimination and harassment*
6. *Alcohol and Drugs*
7. *Physical Violence*

CHAPTER THREE: COMMERCIAL INTEGRITY

8. *Compliance with laws and regulations: Competition and anti-trust*
9. *Anti-corruption, Bribery and Improper Payments*
10. *Dealing with Government and Lobbying of Government Officials*
11. *Money Laundering*
12. *Accurate reporting and account*

CHAPTER FOUR: COMPANY ASSETS

13. *Use of Company Resources*
14. *Confidential Company Information*
15. *Information Security*
16. *Records management*
17. *Data privacy*

CHAPTER FIVE: EXTERNAL ACTIVITY

18. *External communications*
19. *Political activity*
20. *Attention to People and Environment*
21. *Human rights*

Administration of the Code
Annual Certificate of Compliance Form.

Gift Register template

Glossary of Terms

The Glossary defines some of the terms used in the Code of Business Conduct. If these definitions or other words or phrases used in the Code are still unclear, please consult the Ethics Committee.

Bribe – Giving or offering to give or receive anything of value to any other person to influence a discretionary decision. Local law may impose a broader definition in some jurisdictions.

Company assets – Includes, among other things, the Company’s money or product, employees’ time at work and work product, computer systems and software, telephones, wireless communication devices, photocopiers, tickets to concerts and sporting events, Company vehicles, proprietary information and Company trademarks.

Competitor – For the purposes of the Conflicts of Interest and Competitive Intelligence provisions only, “competitor” means any business or entity, other than EKV Consultants Limited and its subsidiaries, that engages in the consultant business or is actively considering engaging in such activities.

Customer – Any business or entity to which EKV Consultants Limited or its subsidiaries sells Consultant services.

Discretionary authority in dealing with a company – The authority to influence the Company’s selection of a supplier or to influence significantly the Company’s relationship with an existing customer or supplier.

Ethics Line – The Company’s is reporting service, administered by a third party, through which employees and others can ask questions or raise concerns about the Code of Business Conduct or other ethics and compliance matters.

Ethics Committee – A committee comprised of senior leaders representing corporate governance functions and operations, responsible for administration of the Code of Business Conduct.

Gift register – A record of all gifts received and given in the company. The Chief Executive Officer shall cause a gift register to be maintained and will be used as a record of gifts received and accepted by staff under Chapter One 2 (b). It shall describe the giver, the receiver, the value, the date and the purpose of the gift and shall be duly signed by the recipient.

Government officials – Employees of any government anywhere in the world, even low-ranking employees or employees of government-controlled entities. The term also includes political parties and party officials, candidates for political office, and employees of public international organizations, such as the United Nations.

Material nonpublic information – Nonpublic information that would be reasonably likely to affect an investor’s decision to buy, sell or hold the securities of a company. Examples include a significant merger or acquisition involving the Company, the Company’s earnings or volume results before they are announced, and a change in control of senior management of the Company. Many other matters may be material. If you are uncertain whether nonpublic information of which you are aware is material, consult the legal counsel.

Nonpublic information – Any information that the Company has not disclosed or made generally available to the public, which may include information related to employees, inventions, contracts, strategic and business plans, major management changes, new product launches, mergers and acquisitions, technical specifications, pricing, proposals, financial data and product costs.

Relative – A spouse, parent, sibling, grandparent, child, grandchild, mother- or father-in-law, or same or opposite sex domestic partner, as well as any other family member who lives with you or who is otherwise financially dependent on you, or on whom you are financially dependent.

Supplier – Any vendor of product or services to the Company, including consultants, contractors and agents. The definition also includes any supplier that the Company is actively considering using, even if no business ultimately is awarded.

PREAMBLE

Dear Colleagues,

At the core of our Company lies an unwavering dedication to upholding the highest ethical principles and standards.

We prioritize honesty and integrity above all else. These values are not only integral to our ongoing success, but they also shape how consumers perceive our products/services and how shareholders view us as an investment.

Operating with integrity extends beyond safeguarding our Company's image or avoiding legal entanglements. It's about fostering an environment where we can all take pride in our work. Ultimately, it's about each of us knowing that we've acted with integrity by treating one another, our customers, partners, suppliers, and the environment with fairness and respect.

Our actions must be guided by both the law and the ethical principles outlined in this Code of Business Conduct and Ethics. While this Code provides broad guidance, it's not intended to offer detailed instructions for every situation. Instead, it's designed to equip you with the knowledge needed to navigate the laws and regulations relevant to your role.

Adhering to this Code is paramount. I encourage you to take the time to familiarize yourself with its contents thoroughly.

Above all, our most valuable asset is our reputation. By adhering to the principles outlined in this Code, we lay the groundwork for safeguarding and enhancing that reputation. Thank you for your unwavering commitment to these ideals.



.....
CHIEF EXECUTIVE OFFICER
EKV CONSULTANTS LIMITED

Please note that this Code is not an employment contract and does not modify the employment relationship between us and you, nor does it modify or replace the policies established in the EKV Consultants Limited HR Policy Manual or in any contractual arrangement you may have with us or that you may benefit from. You are encouraged to read the various Company policies and procedures manuals in addition to this Code.

CHAPTER ONE: PERSONAL INTEGRITY

1. *Conflict of Interest*

You should ALWAYS act in the best interest of EKV Consultants Limited while performing your job for the Company. A conflict of interest arises when your personal activities and relationships interfere or appear to interfere with your ability to act in the best interest of the Company.

Take particular care if you are responsible for selecting or dealing with a supplier on behalf of the Company. Your personal interests and relationships must not interfere, or appear to interfere, with your ability to make decisions in the best interest of the Company. When selecting suppliers, always follow applicable Company procurement guidelines.

a) Outside Investments/ Personal Investments

Avoid investments that could affect, or appear to affect, your decision making on behalf of the Company. Specific guidelines apply to ownership of stock of a customer, supplier or competitor of EKV.

If you have, discretionary authority in dealing with a company as part of your job you may not have any financial interest in that company without prior written approval from the Chief Executive Officer or Chairperson of the EKV.

If you do not have discretionary authority in dealing with a company as part of your job, you may own up to 1% of the stock of the company.

You may own more than 1% of the stock of any customer, supplier or competitor only with the prior written approval of the Chief Executive Officer or the Chairperson of the EKV.

You must renew this approval annually if you continue to own the stock.

b) Outside Employment, Speeches and Presentations

Sometimes our employees desire to take additional part-time jobs or do other work after hours, such as consulting or other fee-earning services. This kind of work does not in and of itself violate our code. However, the second job must be strictly separated from your job with us and must not interfere with your ability to devote the time and effort needed to fulfill your duties to us as our employee. Refer also to local employment policies and contracts, which may impose additional restrictions.

You may not be employed by, or otherwise provide services for or receive payment from, any customer, supplier or competitor of the Company without prior written approval from the Chief Executive Officer or the Chairperson of the EKV. You must renew this approval annually.

You must have prior written approval from the Chief Executive Officer or the Chairperson of the EKV before accepting reimbursement for expenses, or any other payment, for speeches or presentations outside of EKV Consultants Limited, if:

You are giving the speech or presentation as part of your job with the Company.

The speech or presentation describes your work with the Company; or

You are formally identified at the speech or presentation as an employee of the Company.

Such payments should be presented to the Company to be used for a charity of your choice.

c) Outside Service as an Officer or Director

In general, you may serve as an officer or member of the board of directors of another for-profit business only with prior written approval of the Chief Executive Officer or the Chairperson. You must renew this approval annually.

The approval is not required for:

Service as an officer or director of another company at the request of EKV Consultants Limited (other approvals may be necessary in such a case, however); or

Service as an officer or director of a charitable or other non-profit institution or trade organization, or for service as an officer or director of a family-owned business, unless the business is a customer, supplier or competitor of the Company, in which case approval of the Chief Executive Officer or the Chairperson is required.

d) Business Opportunities

Business opportunities relating to the kinds of products and services we usually sell or the activities we typically pursue that arise during the course of your employment or through the use of our property or information belong to EKV Consultants Limited. Similarly, other business opportunities that fit into our strategic plans or satisfy our commercial objectives that arise under similar conditions also belong to the Company. You may not direct these kinds of business opportunities to our competitors, to other third parties or to other businesses that you own or are affiliated with.

e) Relatives and Friends

Many employees have relatives who are employed by or invest in customers or suppliers of EKV Consultants Limited. These financial interests do not create a conflict under the Code unless:

- You have discretionary authority in dealing with any of these companies as part of your job with EKV Consultants Limited; or
- Your relative deals with EKV Consultants Limited on behalf of the other company.

In either of these situations, you should declare this to the Chief Executive Officer or the Chairperson.

If your relative is employed by a competitor of the Company, this should also be declared to the Chief Executive Officer or the Chairperson in writing.

You may have friends who are employed by or have ownership interests in customers or suppliers of EKV Consultants Limited. If you deal with such a customer or supplier, ensure that your friendship does not affect, or appear to affect, your ability to act in the best interest of the Company. If you are uncertain whether your friendship may create an issue, consult your Line Manager, General Manager, Chief Executive Officer or the Chairperson.

Additionally, personal relationships at work must not influence your ability to act in the best interest of the Company and must not affect any employment relationship. Employment-related decisions should be based on suitability for the role- qualifications, performance, skills, and experience.

Spouses should be declared, and management will decide whether either one should change departments to avoid working in the same department.

Interview panel members shall disqualify themselves from participating in shortlisting or interviewing applicants who are their friends or relatives.

All employees and prospective employees shall declare any relatives they have working for the Company.

2. Gifts, Meals and Entertainment

Our commitment to treating all individuals and firms with whom we engage in business is steadfast and impartial.

While exchanging gifts and enjoying entertainment can foster business relationships and goodwill, it's crucial to ensure they never exert undue influence or create obligations. We must refrain from providing or accepting excessive or inappropriate entertainment and limit the offering or acceptance of gifts to occasional gestures of modest value.

Reasonable business-related entertainment, conducted in the interests of EKV Consultants Limited, is permissible on an occasional basis, subject to prior approval from your line manager for activities deemed potentially excessive.

Gifts offered by our company should be of modest value and preferably bear the EKV Consultants Limited brand. The acceptance of gifts by employees is discouraged unless clearly related to a business purpose. Cash, cash equivalents, or high-value gifts are strictly prohibited.

a) Gifts

- i. Avoid accepting gifts, meals, or entertainment from customers or suppliers if it compromises, or appears to compromise, your ability to make objective business decisions in the company's best interest.
- ii. Refrain from accepting gifts in exchange for commitments or favors to customers or suppliers.
- iii. Abstain from soliciting gifts from customers or suppliers.
- iv. Do not accept cash or cash equivalents, including gift cards.
- v. Limit acceptance to gifts of modest value. Acceptable gifts may include logo items or small gift baskets (to be declared). EKV Consultants Limited does not consider low-cost items like pens or keyrings occasional.
- vi. Declare gifts valued above Kes 5,000 or USD 50 to the Chief Executive Officer or the Chairperson's office for further action by the management Committee.
- vii. Gifts of symbolic value, such as trophies, may be accepted.
- viii. Accept gifts or discounts offered to a large group of employees as part of a business agreement.
- ix. Maintain records of gifts and entertainment given to or received from external parties.
- x. Prohibit any form of bribery, kickbacks, or illegal payments.
- xi. Seek guidance from the management Committee regarding questionable gifts or entertainment.
- xii. Gifts & Entertainment Registers should be regularly reviewed by management committee for accuracy.

b) Meals and Entertainment

- Avoid in exchange for commitments or favors.
- Do not request meals or entertainment from customers or suppliers.
- Occasional meals and entertainment from customers and suppliers within local business customs is acceptable.

c) Travel and Premium Events

For events involving out-of-town travel or premium events, consult the General Manager for approval if there is adequate business rationale for attendance, with expenses covered by EKV Consultants Limited.

- d) Refusing Gifts, Meals, and Entertainment
Politely decline gifts, meals, or entertainment exceeding limits and explain the company's policies. Notify your Line Manager, General Manager, Chief Executive Officer or the Chairperson if acceptance is unavoidable.
- e) Gifts, Meals, and Entertainment for Customers and Suppliers
Ensure gifts, meals, and entertainment align with the company's legitimate business interests and respect the recipients' policies.

Never offer Company assets as a gift under any circumstances.

3. Community and charitable activities

Engaging in fundraising for charitable causes within the company premises or using company noticeboards or communication channels requires prior approval from the Chief Executive Officer or the Chairperson. Organizers must ensure compliance with all necessary legal requirements before commencing such activities.

Any fundraising or charitable endeavors conducted outside company premises within one's community should not be affiliated with the Company's name unless specific written clearance is obtained from the Chief Executive Officer or the Chairperson under exceptional circumstances.

CHAPTER TWO: EMPLOYMENT

4. Health safety and security

We are all expected to demonstrate a proactive and cooperative attitude toward the health, safety, and security of all EKV Consultants Limited staff, customers, suppliers, and others working at or visiting EKV Consultants Limited's premises. All our operations must be conducted in compliance with applicable health and safety laws and regulations, company standards, and best practices in workplace health, safety, and security.

Each of us should be aware of applicable EKV Consultants Limited safety programs and health regulations and be appropriately trained on our role to conduct our activities in a safe, healthy, and responsible manner.

We will act to mitigate risks arising from deliberate or accidental breaches in our physical security or threats to our people.

- Promptly report accidents, incidents, near misses, non-compliance with regulations, or anything else posing a risk to health, safety, and security.
- Understand the hazards associated with our own job and those associated with our colleagues' jobs.
- Manage the risks responsibly and ensure any required health and safety training has been completed.
- Any licensed staff member who requires medical fitness certification for safe operation in his/her area of work has a duty to ensure that he/she operates within the privileges of the license. Any serious illness or condition that may render the staff member unsafe to operate must be reported to the licensing authority and the Company.
- Integrate health, safety, and security considerations into our day-to-day working activities.
- Make sure we know what to do in case an emergency occurs at our place of work.
- Challenge unsafe behavior by others in a timely manner to demonstrate that unsafe behavior is unacceptable.

The Company shall provide a safe working environment for all employees. As far as possible, it shall safeguard health and safety in all its premises. Employees are encouraged to make good use of EKV Consultants Limited facilities.

5. Discrimination and harassment

In all aspects of employment, we will treat individuals fairly and solely based on their ability to meet the requirements and standards of their job. This will be done without regard to race, religion, color, ethnic or national origin, disability, sexual orientation, gender, age, or marital status. Reasonable job-related accommodations will be made for any employee with a disability upon notification.

Physical, sexual, racial, psychological, verbal, or any other form of harassment or abuse will not be tolerated. Any staff member who engages in such conduct will be subject to disciplinary action.

The Company recognizes the diverse skills and contributions of our workforce and will ensure that individuals are justly and fairly remunerated for their contributions.

We acknowledge and promote a healthy balance between employees' work and home life and respect their commitments outside of the work environment.

The Company shall ensure that no staff member is discriminated against in any manner based on gender, marital status, ethnicity, religion, race, or color.

Sexual harassment by one staff member towards another creates an offensive, insecure, hostile, and oppressive work environment. Any staff member who engages in such conduct will be liable to disciplinary action.

6. *Alcohol and Drugs*

Each staff member must ensure they are free from alcohol or drugs that could impair their performance when reporting for duty.

Consumption of alcohol or drugs while on duty is strictly prohibited, except for medications prescribed by a doctor. Possession of intoxicating substances during working hours is also prohibited.

At company functions, staff members must refrain from consuming alcohol or intoxicating substances to a level that impairs their ability to perform their duties if they are expected to return to work immediately afterward. Such substances should be consumed in moderation to uphold the respect and dignity of the function and all attendees. Any misbehavior due to intoxication will be considered a disciplinary issue.

EKV Consultants Limited is committed to maintaining a drug and alcohol-free business and workplace environment. Staff must not work under the influence of drugs, alcohol, or any other psychoactive substances.

The Company will summarily dismiss an employee if it is determined that they have:

- Consumed alcohol or taken prohibited drugs during working hours to the extent that it incapacitates them from properly performing their duties.

7. *Physical violence*

In keeping with the laws of the land and staff regulations, physical violence of any nature by one member of staff against another is strictly prohibited. Differences between staff are expected to be resolved amicably with the respect that each deserves.

CHAPTER THREE: COMMERCIAL INTEGRITY

8. *Compliance with Laws and Regulations*

First and foremost, our policy is to behave in an ethical manner and comply with all laws, rules and government regulations that apply to our business. Although we address several important legal topics in this Code, we cannot anticipate every possible situation or cover every topic in detail. It is your responsibility to know and follow the law and conduct yourself in an ethical manner. It is also your responsibility to report any violations of the law or this Code.

a) Competition and anti-trust

EKV Consultants Limited operates within the laws and regulations of each country in which we operate. This means that we must comply with all anti-trust and competition laws which apply to our business. These laws which regulate dealings with competitors, customers, suppliers and other third parties are different around the world. Depending on where you work, the laws that apply to you may vary.

It is important to be aware that these laws can cover conduct outside the country. For example, some competition laws, such as the US and EU anti-trust laws, can apply even when the conduct occurs outside the borders of the relevant country or countries.

The penalties for breaching competition and anti-trust laws can be severe with large fines and potentially prison sentences for those convicted of anti-competitive behavior. Some of the main principles are summarised here. However, you must familiarise yourself with and always follow the guidelines on competition and anti-trust laws for your particular market. In addition, we should always deal honestly and fairly with all our consumers, suppliers, employees, competitors and other stakeholders. We should not misrepresent material facts or use deceptive practices to gain unfairly.

b) Competitors

Take care in dealing with competitors and gathering information about competitors. Various laws govern these sensitive relationships.

Competition laws around the world prohibit agreements with or soliciting of agreements with a competitor to fix prices, set any terms of sale, production levels, divide up markets, customers or territories, or to boycott any customer. Such communication with competitors through intermediaries (customers, suppliers or consultants) is also prohibited.

Contact with competitors in the context of social engagements, trade associations or industry advertising codes must not involve discussion of the areas highlighted above.

Unlawful agreements need not be written. They can be based on informal discussions or the mere exchange of information with a competitor. If you believe that a conversation with a competitor enters an inappropriate area, end the conversation at once.

Trade associations must never be used as a forum to agree a common approach to a customer or devise an 'industry solution' to a commercial issue such as pricing, discounts or promotions.

In gathering competitive information, always comply with applicable laws.

Do not seek or accept confidential information from competitors. You must not use deception, misrepresentation, or inducement to encourage customers, suppliers or former employees of competitors to provide information that they should keep confidential.

Any agreements with possible antitrust implications should be made only with the prior approval of our chairperson or Chief Executive Officer.

c) Customers

In numerous countries, it is prohibited to engage in activities such as price fixing, setting minimum resale prices, or incentivizing customers to adhere to pricing recommendations. Furthermore, certain jurisdictions restrict suppliers from imposing sales conditions that could exclude competitive products or limit a customer's ability to resell.

Compliance with the EKV Consultants Limited Competition & Anti-trust Policy, relevant regional anti-trust regulations, and guidance from the Legal team is essential to ensure adherence to acceptable practices.

Participation in trade associations (excluding labor unions) may present unique considerations and warrant additional scrutiny.

Whenever there is uncertainty regarding the application of antitrust laws, it is advisable to seek guidance from our Legal Department.

9. Anticorruption, Bribery and Improper Payments

EKV Consultants Limited unequivocally prohibits the offering or receiving of bribes or any form of improper payments, including facilitating payments, under any circumstances.

Exercise utmost caution when interacting with government officials to eliminate any possibility of impropriety.

Do not provide or promise anything, such as money, services, gifts, excessive entertainment, or loans, that may be interpreted as an attempt to influence the decisions of customers, suppliers, government officials, or political representatives.

EKV Consultants Limited strictly prohibits the use of intermediaries, agents, subsidiaries, or joint venture companies to offer or promise anything to such individuals on behalf of the company or yourself.

Exercise particular caution in dealings with government or military officials. No gifts or entertainment, unless customary in the normal course of business and deemed not excessive, should be offered, given to, or paid for on behalf of any government or military official without prior written approval from the Legal team.

Never offer gifts of cash or cash equivalents, such as gift certificates, loans, stock, or stock options to anyone.

Many countries have legislation prohibiting bribery and corruption in both public and private sectors, including specific offenses related to bribing foreign public officials. This encompasses facilitating or

grease payments, which are small payments or gifts aimed at influencing legal actions by government officials.

EKV Consultants Limited and its employees must take proactive measures to prevent bribery in all operations.

It's crucial to understand that any improper activity or suggestion thereof in any country where EKV Consultants Limited operates can have repercussions globally.

If you have any doubts regarding the appropriateness of a payment or transfer of value you're considering, consult the Legal team before taking any action.

10. Dealing with Government and Lobbying of Government Officials

EKV Consultants Limited is dedicated to maintaining the highest ethical standards in all interactions with government officials, including lobbying activities. Only employees who have received prior authorization from the Legal Department are permitted to engage in lobbying on behalf of the company. All lobbying efforts must comply with the local laws and regulations, and must be conducted transparently, with accurate records of all communications and expenditures. Offering, promising, or giving any form of bribe or improper inducement to government officials is strictly prohibited. Employees must act with integrity and honesty in all dealings with government officials and are encouraged to seek guidance if they have any questions regarding these activities.

To ensure ongoing compliance and ethical conduct, EKV Consultants Limited will provide regular training on the legal and ethical aspects of lobbying. Employees are required to report any suspected violations of this policy or related laws to the Legal and Compliance Department immediately. The company will thoroughly investigate all reports and take appropriate disciplinary action, if necessary, up to and including termination of employment. This policy will be reviewed annually and updated as needed to ensure adherence to relevant laws and regulations. Non-compliance with this policy may result in serious consequences, reflecting the company's commitment to ethical business practices and legal compliance.

11. Money Laundering

Money laundering involves the illicit process of disguising the origins of illegally obtained funds through a series of transactions, making them appear legitimate.

Each business unit is required to establish 'Know Your Customer' procedures to verify the identity and lawful operations of customers, as well as to implement measures to detect and prevent the acceptance of suspicious payments. Continuous vigilance is essential, with customer data reviewed at least once annually.

We must remain vigilant for signs of improper transactions, commonly known as 'red flags.' These may include instances where a customer refuses to provide personal or business background information, seeks to transfer funds to or from multiple accounts, prefers to conduct transactions with large amounts of cash, or shows indifference towards pricing and transaction costs.

EKV Consultants Limited has a policy that prohibits staff from handling sales cash, instead utilizing contracted cashiering services. Additionally, all payments made by EKV Consultants Limited to vendors, suppliers, or third parties must be directed to bank accounts registered under the respective party's name. Exceptions to these policies require written pre-approval from either the Legal team or the Chairman of the Ethics Committee.

It is the responsibility of local management to ensure that EKV Consultants Limited conducts business in accordance with all local legal requirements, including compliance with any currency reporting requirements.

12. Accurate reporting and account

Any member of staff whose responsibilities include report writing and presentation will be expected to display the highest level of accuracy in their reporting. This includes all types of reports eg. Financial, audit, technical assessments, Cost/benefit analyses, investigations reports, etc. Any intentional misreporting will be handled as a disciplinary case.

CHAPTER FOUR: COMPANY ASSETS

13. Use of Company Resources

It is imperative to safeguard the assets of the Company and utilize them in accordance with their intended purpose.

- i. Refrain from utilizing Company assets for personal gain or for the benefit of any party other than the Company, unless explicitly permitted by contractual agreements.
- ii. Exercise sound judgment: occasional personal use of workplace resources such as phone calls or emails is permissible, but excessive personal use constitutes misuse of Company assets.
- iii. Verify whether additional personal use of specific assets, like Company vehicles or communication devices, is allowed by consulting relevant local policies.
- iv. Theft of Company assets, whether through unauthorized removal, embezzlement, or deliberate misreporting of time or expenses, may lead to termination and legal action. Workplace theft, whether of Company assets or assets belonging to fellow employees, is treated with severity.
- v. Any use of Company assets beyond your job responsibilities, such as utilizing Company materials or equipment for personal ventures, necessitates written approval from your HR Relationship Manager. Annual renewal of this approval is required if the asset continues to be used outside of work.
- vi. Avoid engaging in personal activities during work hours that impede your ability to fulfill job responsibilities.
- vii. Refrain from exploiting any financial opportunities discovered through your position at the Company or through access to Company property or information for personal gain.
- viii. Operation of Company Ground Equipment, including motor vehicles and ramp equipment, is restricted to staff members authorized by the Company. Unauthorized use of such equipment is strictly prohibited.

14. Confidential Company Information

a) Use of Information

It is imperative to safeguard the Company's nonpublic information, which encompasses a wide array of data ranging from contracts and pricing details to marketing strategies, technical specifications, and employee records.

b) Nonpublic Information

Avoid disclosing nonpublic information to individuals outside the Company, including family and friends, except when such disclosure is essential for business purposes. Even in such cases, take necessary precautions, such as executing a confidentiality agreement, to prevent misuse of the information.

Similarly, refrain from sharing nonpublic information with colleagues within the Company unless they have a legitimate business need to know, and ensure that communications are classified in accordance with the IS Information Protection Policy.

Employees have an ongoing obligation to uphold the confidentiality of the Company's nonpublic information, both during and beyond working hours, even after termination of employment. Additionally, adhere to the Company's record retention policies when retaining or disposing of Company records.

In instances where Company legal counsel issues notices regarding record retention in response to actual or potential litigation or government investigations, employees must comply with the directives outlined in these notices. Failure to do so could expose the Company and its employees to significant legal risks.

For further guidance and recommendations on safeguarding information, consult the IS Information Protection Policy

15. Information Security

A lack of diligence by any individual can lead to a breach of our information security, affecting the entire company. Everyone who uses EKV Consultants Limited's digital systems—including employees, contractors, consultants, and others with temporary access—must ensure these resources are used appropriately and in accordance with our Information Security Policies.

The Company's digital resources, including systems, software, office equipment, telephone, and email services, are intended for conducting EKV Consultants Limited's business. Incidental or occasional personal use of such assets is acceptable as long as it does not interfere with your job performance.

However, you should not expect privacy when conducting personal business using company resources, subject to legal considerations. EKV Consultants Limited may monitor the use of its telephones, computers, and email systems and review the information you create or exchange with others.

We must all follow the guidance provided in EKV Consultants Limited's Information Security Policy regarding computer usage, passwords, security measures, and information handling.

- Never share your username or password.
- Do not access, download, create, or forward emails, documents, or images that may cause offense or distress to others.
- Do not install or use hardware or software on any Company system that has not been specifically approved by the IS team.
- Never send information to anyone who contacts you claiming to be an EKV Consultants Limited employee but ask for information to be sent to a non-EKV Consultants Limited email address. Notify the General Manager immediately.
- Always save important data on network-based drives for data security and recovery purposes.
- Ensure that all your personal data maintained in EKV Consultants Limited's systems, such as Microsoft Outlook and the ERP system, is current and accurate.

16. Records management

Ensure the accuracy of all company business and financial records. These include not only financial accounts but also other records such as quality reports, time records, expense reports, and submissions like benefits claim forms and resumes.

Ensuring accurate and complete business and financial records is everyone's responsibility, not just that of accounting and finance personnel. Accurate recordkeeping and reporting reflect the company's reputation and credibility and ensures that the company meets its legal and regulatory obligations.

- Always record and classify transactions in the correct accounting period and the appropriate account and department. Do not delay or accelerate the recording of revenue or expenses to meet budgetary goals.

- Estimates and accruals must be supported by appropriate documentation and based on your best judgment.
- Ensure that all reports to regulatory authorities are full, fair, accurate, timely, and understandable.
- Never falsify any document.
- Do not distort the true nature of any transaction.
- Never enable another person's efforts to evade taxes or subvert local currency laws. Payments should generally be made only to the person or firm that actually provided the goods or services. Payments should be made in the supplier's home country, where it does business, or where the goods were sold or services provided, unless the supplier has legitimately assigned payment or sold its accounts receivable to another entity. Exceptions must be approved by the Ethics Committee.

Employees must strive to be accurate when preparing any information for the company. Honest mistakes may occasionally happen, but only intentional efforts to misrepresent or improperly record transactions, or otherwise falsify a company business record, are violations of the Code.

17. Data Privacy

The Company respects the privacy of its employees, business partners, and consumers. We must handle personal data responsibly and in compliance with all applicable privacy laws. Employees who handle personal data must:

- Act in accordance with applicable laws.
- Adhere to relevant contractual obligations.
- Collect, use, and process personal data only for legitimate business purposes.
- Limit access to the information to those with a legitimate business need.
- Take care to prevent unauthorized disclosure.

CHAPTER FIVE: EXTERNAL ACTIVITY

18. External communications

EKV Consultants Limited's day-to-day contact with the media, government, NGOs, communities, and employees is managed by the Finance and Administration Department globally and in local markets. The Company Chairperson and Chief Executive Officer manage investor interactions.

- Refer all media inquiries to the appropriate authorized person heading the business Development.
- Avoid speaking to the media unless specifically authorized by a member of the Chairperson and Chief Executive Officer team.
- Do not act as a spokesperson for EKV Consultants Limited, its people, brand, or performance without first consulting the Chairperson and Chief Executive Officer.
- Ensure all media announcements and press releases are approved in advance by the appropriate personnel.

19. Political activity

As part of our business operations, EKV Consultants Limited interacts with governments, public interest groups, industry associations, and similar bodies globally. It is imperative that we adhere to all laws regulating political engagement.

The Company acknowledges the right of each employee to engage in political activities as individuals. However, these activities must remain separate from the workplace. EKV Consultants Limited firmly distances itself from any political or religious activities that promote extremism or undermine our dedication to cultural diversity and equal opportunity.

- i. When providing gifts or entertainment to government or political entities or individuals, employees must adhere to the guidelines outlined in the Gifts & Entertainment section of this Code.
- ii. The Company does not provide reimbursement for personal political activities undertaken by employees.
- iii. Personal political opinions should not be expressed in the workplace or interfere with job performance.
- iv. The Company's resources, including work time, should not be utilized to advance personal political agendas or interests.
- v. Employees planning to pursue or accept a public office, either through involvement in political campaigns or appointment, should resign from their employment before pursuing such endeavors.

20. Attention to People and Environment

a) Environment

Aligned with its Environmental Policy, the Company pledges to conduct its operations in a manner that safeguards the environment, preserves resources, minimizes its environmental impact, and promotes sustainable development. Continuous efforts are made to enhance environmental performance by establishing, assessing, and revising environmental objectives.

The Company commits to complying with both the essence and the specifics of relevant environmental laws and regulations. In the absence of such regulations, the Company will set its own rigorous

standards. Environmental considerations will be integrated into all major business decisions and operations to support environmental sustainability and biodiversity.

Efforts to reduce the environmental footprint are prioritized through resource efficiency, waste and emission reduction, and safe handling of hazardous materials. Staff members will be educated and encouraged to conduct activities in an environmentally responsible manner, with similar encouragement extended to business partners, suppliers, and contractors.

Engagement with key stakeholders, including employees and communities, will be fostered to involve them in environmental initiatives, with performance continually monitored against best practices to drive improvement. The Company's environmental standards are applicable across all locations and business aspects.

Visits by non-employees, such as school groups, require prior authorization from the respective departmental director. Visitors to offices will undergo standard security vetting procedures to ensure safety and security on Company premises.

b) People

The Company upholds employees' rights to choose whether or not to join trade unions and to collaborate for common objectives. In jurisdictions where freedom of association and collective bargaining are restricted by law, the Company supports alternative means of consultation and independent association.

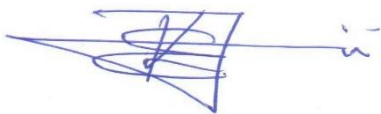
All employees are entitled to a workplace environment where their fundamental human identity and dignity are fully respected, without any form of discrimination. The Company maintains a zero-tolerance policy towards harassment, bullying, or abuse in any form.

21. Human rights

EKV Consultants Limited acknowledges its duty, as outlined in the Universal Declaration of Human Rights, to leverage its influence in advocating for and safeguarding human rights, ensuring that its business activities do not directly or indirectly contribute to human rights violations.

The Company unequivocally opposes any form of forced or compulsory labor, and it does not engage with partners who employ such practices. Employment of individuals under the age of 18 will adhere strictly to local laws and UN Global Compact guidelines, with no employment of children under the age of 16 permitted. For employees under 18, particular attention will be paid to their vocational training and development needs. However, individuals below the age of eighteen (18) shall not be employed or allowed to work for EKV Consultants Limited.

Employees are expected to consistently uphold the human rights of all individuals they encounter in the course of their work. The Company is committed to adhering strictly to all laws concerning the protection of human rights, as stipulated in the Constitution of Kenya and the laws of all other jurisdictions in which it operates.



CHIEF EXECUTIVE OFFICER

Administration of the Code

The Code of Business Conduct serves to maintain uniformity in employee conduct both within and outside the Company. Procedures for addressing potential Code violations have been established to ensure consistency in the process organization wide. While no set of rules can cover all scenarios, these guidelines may be adjusted as necessary to align with local laws or contractual agreements.

Responsibility

The Management Committee, overseen by the line managers, General Manager and Chief Executive Officer is entrusted with administering the Code. Appointed by the Board of directors, it reports to the Board twice annually. The Management Committee comprises senior leaders representing all departments and is chaired by the Chief Executive Officer.

Investigation of Potential Code Violations

The Company treats all reports of potential Code violations seriously, conducting full investigations while maintaining confidentiality. Investigations may be conducted or managed by HR, Audit, Finance and Legal personnel. Employees under investigation have the right to be heard before any final determination, and local grievance procedures are followed where applicable.

Decisions

The management Committee is responsible for all decisions regarding Code violations and disciplinary actions, with the option to delegate certain decision categories to local management. Employees found in violation can request reconsideration of the violation and disciplinary action decisions.

Disciplinary Actions

Disciplinary measures are tailored to the nature and circumstances of each Code violation. Progressive discipline is utilized, with letters of reprimand issued for first-time, less significant offenses. More serious violations may result in suspension without pay, loss or reduction of merit increase or bonus, or termination. Notations of final decisions, along with any reprimand letters, are documented in the employee's personnel file.

Reporting of Code Decisions and Investigations

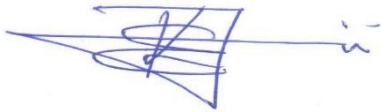
The Management Committee regularly reports pending investigations and final decisions, including disciplinary actions, to the Board of Directors. A representative sample of Code violations, with personal identifiers removed is posted on the Company intranet site for employee education. Additionally, the Management Committee establishes and communicates an Ethics Line (Compliance Hotline), managed by an outsourced party.

Signature and Acknowledgment

Employees annually sign an Annual Certificate of Compliance within the first month of each financial year, acknowledging their understanding of and adherence to the Code. New employees must sign an acknowledgment form indicating their comprehension of the Code and their agreement to abide by its provisions. Failure to read the Code or sign the acknowledgment form does not exempt employees from compliance.

Waivers

Waivers of Code provisions for Company officers require approval from the Board of Directors or its designated committee and are promptly disclosed as required by law.

A handwritten signature in blue ink, appearing to be a stylized 'S' or 'B' followed by a horizontal line and a small flourish.

CHIEF EXECUTIVE OFFICER
EKV CONSULTANTS LIMITED

‘ANNUAL CERTIFICATE OF COMPLIANCE’ (ACC) FORM

(To be signed by All Staff on joining and annual renewal through the system)

I S/N Certify that I have received, read and understood the Company Code of Conduct and Ethics. I shall comply with the provisions of this Code in the performance of my duties with the Company and ensure that staff members in my area are aware of the existence of, and comply with, the provisions of this Code.

*I also hereby attach any disclosures expected of me in line with the rules of the Code.

** I have no disclosures to make in line with the rules of the Code.

(please cancel one of these 2 statements above).

I will communicate any violations of this Code, which I become aware of to the line manager, general manager, chief executive officer, chairperson or to any other person in authority. Signature Job Title Department
..... Section

Date

EKV CONSULTANTS LIMITED – GIFT REGISTER

Date	Gift Description	Gift Value	Name of Giver	Name of Recipient	Reason	Signature