



Kiwa UK Group Anti Bribery & Corruption Policy (External)

The Kiwa organisation has a comprehensive internal Anti-Bribery and Anti-Corruption (ABC) Policy. This policy provides principles, rules and minimum requirements to ensure compliance with laws and regulations regarding anti-bribery and corruption. This policy relates to all Kiwa employees and extends to third parties acting for or on behalf of the Kiwa entities.

Kiwa has a zero-tolerance policy towards bribery and corruption. It is prohibited for Kiwa employees and those acting for on behalf of Kiwa entities to accept, ask for, engage in, make, offer, promise or authorize any bribe to anyone, at any place, at any time.

Gifts and hospitality

There are clear rules regarding gifts and hospitality. These rules relate to business objectives, open disclosure, appropriate, reasonable and proportionate value, and emphasise no obligation from the recipient towards the giver.

Gifts and hospitality for public officials (including politicians)

There are clear rules regarding gifts and hospitality offered to or accepted from public officials (including politicians) their spouses, or other immediate family members. These rules relate to the appropriate, reasonable and proportionate nature and value of a gift or hospitality, local laws and external and internal regulations.

Gifts and hospitality for other business partners

There are clear rules regarding gifts and hospitality for business partners. These rules relate to the appropriate, reasonable and proportionate value of a gift or hospitality, frequency, timing, the nature of the gift, local laws, recipient code of conduct and the motivation behind the gift.

Political support

Kiwa entities do not give any political support.

Lobbying

There are clear rules regarding lobbying. These rules relate to alignment with business strategy and corporate values. Gifts, entertainment, donations or payments are forbidden.

Sponsorships and charitable donations



There are clear rules regarding sponsorships and charitable donations. These rules relate to assessment on reputation and corruption risk profile, the nature of the sponsorship/charitable donation, documentation, separate accounting, openness and directness to the beneficiary, the approval process. Sponsorships and charitable donations must be handled in a way that is legal, supports business objectives and corporate values, and creates social value.

Conflicts of interest Principle

Kiwa ensures that all business decisions are taken independently of personal interests, by actively avoiding or mitigating situations that create potential or perceived conflict of interest with business activities.

There are clear rules regarding Conflict of Interest. These rules relate to aligning with Kiwa's corporate values, not entering into competition with a Kiwa entity, the conduct of supplier and business partner relationships

Facilitation Payments

Kiwa has zero tolerance towards corrupt behaviour, including facilitation payments.

There is clear guidance to help employees to avoid receiving a facilitation payment request. This guidance relates to communication with public officials, lead times, documentation and payment methods. There is also clear guidance on avoiding facilitation payments where the facilitation payment request cannot be avoided. There is also guidance on what to do where a facilitation payment cannot be avoided. This guidance relates to recording of the payment, informing the appropriate authorities and documenting the steps taken by Kiwa.

Commissions

There are clear rules regarding commission payments. These relate to appropriate remuneration for legitimate services. Kiwa entities must apply the Kiwa Third Party Due Diligence Policy before entering into and when maintaining a business relation with any third party receiving commission payments for their services.

Agents, subcontractors, intermediaries and advisors are part of the mandatory scope of Kiwa's Third Party Due Diligence Policy.