

ANTI-BRIBERY & ANTI-CORRUPTION POLICY

ACRONYMS

ACA — Anti-Corruption Act, 6 of 2009 as amended.

Representatives — Fenrich Consults Ltd's business associates, contractors, consultants, third-party service providers or any other person associated with or acting on behalf of Fenrich Consults Ltd.

Third-Party —any individual or entity by whatever legal form and/or its employees that performs outsourced work for Fenrich Consults Ltd. It includes but is not limited to, existing or potential— customers, suppliers, consultants, agents, brokers, donation or sponsorship beneficiaries, advisers, and public officials.

1. INTRODUCTION

- 1.1.** This Anti-Corruption & Anti-Bribery Policy reiterates Fenrich Consults Ltd's zero-tolerance commitment to comply with and to conduct its business in accordance with applicable anti-bribery and anti-corruption laws, and to implore its affiliates, directors, employees, contractors, and third-party service providers to behave accordingly.
- 1.2.** It sets a broad framework approach to Fenrich Consults Ltd's Anti-Corruption & Anti-Bribery commitment, which is for the time being the internal code of ethics, that must be read in conjunction with any relevant legislation.
- 1.3.** In furtherance of this commitment, Fenrich Consults Ltd will comply with the letter and spirit of anti-corruption legislation for the time being in force in the Republic of Uganda, such as the Anti-Corruption Act, 6 of 2009 as amended (ACA).

2. POLICY OBJECTIVE / PURPOSE

The primary objectives of this policy are to:

- 2.1.** Set out the principles, behaviour, and standards for preventing bribery and corruption of those working for or with Fenrich Consults Ltd in observing and upholding Fenrich Consults Ltd's position on bribery and corruption.
- 2.2.** Provide a summary of the Code of Ethics that is relevant in addressing anti-bribery and anti-corruption requirements in Fenrich Consults Ltd's operations.
- 2.3.** Protect Fenrich Consults Ltd against possible penalties and repercussions resulting from acts of bribery and corruption or being associated with such behaviour.

3. POLICY SCOPE

- 3.1.** This policy applies to all Fenrich Consults Ltd's Directors, officers, employees, and all those acting for, on behalf of or with Fenrich Consults Ltd.
- 3.2.** The policy reflects the standards which Fenrich Consults Ltd expects its business associates, contractors, consultants, and third-party service providers to uphold,

wherever they are located. Agents, representatives, and intermediaries who act on behalf of Fenrich Consults Ltd, anywhere in the world, must comply with this policy.

4. POLICY PRINCIPLES

- 4.1.** Fenrich Consults Ltd's Directors set the tone of the policy and senior management should regularly communicate the policy and reiterate the principles in internal meetings with staff, as well as external meetings, with clients and business partners for instance.
- 4.2.** Management should ensure that all employees and contractors are familiar with this policy and subsequent applicable amendments as they are updated from time to time and communicated via the various media and platforms of Fenrich Consults Ltd.
- 4.3.** It is the responsibility of all employees and contractors to familiarize themselves with and observe the requirements contained in this policy in conjunction with all other policies that govern conduct at Fenrich Consults Ltd.
- 4.4.** All employees or contractors have a duty of care to Fenrich Consults Ltd and should at any time disclose non-compliance with the policy without fear of victimization. In addition, Fenrich Consults Ltd will take action for any derivative misconduct.
- 4.5.** Breach of this policy may result in disciplinary action for employees of Fenrich Consults Ltd or be construed as a breach of contract in other cases. Breach of the laws in relation to this policy could also result in civil or criminal proceedings. In relation to non-employees of Fenrich Consults Ltd, e.g. independent contractors and service providers, failure to comply with this policy may result, inter alia, in the notification to the service provider and/or any applicable authority to take appropriate remedial action for the expenses incurred. Service providers will be at risk of having their contracts terminated, among others.
- 4.6.** Where employees are unsure whether a particular act constitutes bribery or corruption, or if have any queries, these should be raised with your line manager or Ethics Officer. Suppliers can raise queries to the Supplies Officer or Ethics Officer.

5. POLICY STATEMENT

- 5.1.** Fenrich Consults Ltd is committed to conducting business transparently, honestly, with integrity and to the highest ethical standards. Therefore, it is important that Fenrich Consults Ltd complies with and conducts its business in accordance with applicable anti-bribery and anti-corruption laws of Uganda. This policy should be read in conjunction with the said legislation.
- 5.2.** Fenrich Consults Ltd is further committed to: Upholding anti-bribery and anti-corruption laws of Uganda; Not offering bribes or condoning the offering of bribes; maintaining accurate books and records; Ensuring that Fenrich Consults Ltd's representatives are aware of and abide by its values and policies; Avoiding doing business with or affiliating itself with others whose record contradicts the values of this Policy and who may thereby harm Fenrich Consults Ltd's reputation; and Ongoing monitoring of and auditing compliance with these principles.

5.3. Fenrich Consults Ltd will abide by the Anti-Corruption Act, 6 of 2009 as amended (ACA) (of Uganda) and other laws designed to counter bribery and corruption in all of the jurisdictions in which Fenrich Consults Ltd operates or conducts business.

5.4. It should be noted that in relation to any Fenrich Consults Ltd employee who has been involved in an act of bribery whilst conducting business on behalf of Fenrich Consults Ltd in a jurisdiction whereby there are no anti-bribery and anti-corruption laws, this policy and ACA shall apply.

6. APPLICABLE LEGISLATION—The Anti-Corruption Act, 2009 as amended (ACA)

6.1. Under ACA, the general crime of corruption is committed when:

- 6.1.1.** A public official solicits or accepts, directly or indirectly, any goods of monetary value, or benefits, such as a gift, favour, promise, advantage or any other form of gratification for himself or herself or for another person or entity, in exchange for any act or omission in the performance of his or her public functions;
- 6.1.2.** Any person offers or grants, directly or indirectly, to a public official, any goods of monetary value, or other benefits, such as a gift, favour, promise or advantage or any other form of gratification for himself or herself or for another person or entity, in exchange for any act or omission in that official's performance of his or her public functions;
- 6.1.3.** A public official diverts or uses, for purposes unrelated to those for which they were intended, for his or her benefit or that of a third party, any movable or immovable property, monies or securities belonging to the State, to an independent agency, or to an individual, which that official has received by virtue of his or her position for purposes of administration, custody or for other reasons;
- 6.1.4.** Any person who directs or works for a private sector entity in any capacity offers or gives, promises, solicits or accepts, directly or indirectly, any undue advantage for himself or herself or for any other person, for him or her to act, or refrain from acting, in breach of his or her duties;
- 6.1.5.** Any undue advantage is offered, given, solicited or accepted directly or indirectly, or promised to or by any person who asserts or confirms that he or she is able to exert any improper influence over the decision making of any person performing functions in the public or private sector in consideration of the undue advantage, whether the undue advantage is for himself or herself or for any other person, as well as the request, receipt or the acceptance of the offer or the promise of the advantage, in consideration of that influence, whether or not the supposed influence leads to the intended result;
- 6.1.6.** There is fraudulent acquisition, use or concealment of property derived from any of the acts referred to hereabove;
- 6.1.7.** There is participation as a principal, co-principal, agent, instigator, accomplice or

accessory after the fact, or in any other manner in the commission or attempted commission of, or in any collaboration or conspiracy to commit, any of the acts referred to hereabove;

6.1.8. A public official commits any act or omission in the discharge of his or her duties to illicitly obtain benefits for himself or herself or for a third party; or Neglect of duty.

6.2. The act does not necessarily have to involve money exchanging hands. Any undue advantage either for oneself or for any other person, for him or her to act, or refrain from acting, in breach of his or her duties; Any fraudulent acquisition, use or concealment of property derived from any of the acts referred to hereabove; or wilful neglect of duty are also perceived as gratification under the ACA.

6.3. The ACA also requires any person employed in either the public or private sector to whom any gratification is corruptly given or offered, to arrest or cause the arrest of, or report the person who gives or offers the gratification to a police officer or an Inspectorate officer. Failure to report corruption is a criminal offence.

6.4. The ACA imposes hefty penalties (fines and prison terms) for people who are convicted of corrupt activities. If convicted in the High Court, the guilty party can receive up to fourteen years imprisonment.

6.5. What is Bribery?

6.5.1. Bribery is the most common form of corruption and can be simply and broadly defined as the offering, promising, giving, accepting, or soliciting of both pecuniary and non-pecuniary undue advantage as an inducement or reward for the exercise of one's discretion in a particular way in the performance of their official or public duties.

6.5.2. Under the ACA, the crime of bribery is committed when a person directly or indirectly by himself or herself or through any other person offers, confers, gives, or agrees to offer any gratification to any member of a public body an inducement or reward so that the member:

6.5.2.1. Votes or abstains from voting at any meeting of that public body in favour of or against any measure, resolution or question submitted to that public body; or

6.5.2.2. Performs, or abstains from performing his or her duty in procuring, expediting, delaying, hindering, or preventing the performance of any official act; or

6.5.2.3. Aids in procuring or preventing the passing of any vote or the granting of any contract or advantage in favour of any person.

6.5.3. The crime is also committed when a member of a public body directly or indirectly solicits or accepts any gratification for himself or herself or for any other person, by himself or herself, or through any other person, as an inducement or reward for

any act or abstain from performing any of the acts highlighted hereabove.

- 6.5.4.** It is irrelevant whether the bribe was accepted or not, merely offering the bribe is usually sufficient for an offence to be committed.
- 6.5.5.** Duress payments on the other hand may be made by Fenrich Consults Ltd's representatives in circumstances where they cannot avoid paying a bribe or facilitation payment due to a threat to their lives, health, security, or freedom. Payments made for these purposes and under circumstances of duress will not be considered bribes by Fenrich Consults Ltd and would trigger the defence of duress.

6.6. What then is strictly prohibited by this Policy?

- 6.6.1.** It is not permitted for an employee or any person acting on Fenrich Consults Ltd's behalf to:
 - 6.6.1.1.** Give, promise to give, or offer any pecuniary or non-pecuniary gratification to any Third Party with the expectation or hope that a business advantage will be received, or to reward a business advantage already given give, promise to give, or offer, any pecuniary or non-pecuniary gratification to a Public Official, or any Third Party to "facilitate" or expedite a routine procedure. The prohibition applies the same when the Third Party solicits bribes from Fenrich Consults Ltd representatives.
 - 6.6.1.2.** Threaten or retaliate against any person who has refused to commit a bribery offence or who has raised concerns under this Policy; or engage in any activity that might lead to a breach of this Policy.
- 6.6.2.** It is not permitted for a Fenrich Consults Ltd employee or any person acting on Fenrich Consults Ltd's behalf to falsify Fenrich Consults Ltd's books and records for the purpose of bribery or of hiding bribery. Specifically, an employee cannot maintain off-book accounts; Fail to record or inadequately record transactions; Record non-existent expenditures; inaccurately identify liabilities; knowingly use false documents; or destroy accounting books and records.
- 6.6.3.** In addition to the rules on specific issues set out below under 'Procedures', employees and representatives must consider the following questions before giving or offering something while acting on behalf of, or in association with, Fenrich Consults Ltd. If the answer to any of the questions below is "Yes" or "I do not know", then what you are doing could be, or could be viewed as a bribe and you should speak to the Ethics Officer:
 - 6.6.3.1.** Am I doing this to try to improperly influence a decision someone is going to make?
 - 6.6.3.2.** Do I feel that I cannot openly/transparently record this in Fenrich Consults Ltd's books and records?
 - 6.6.3.3.** Does the person who I am giving or offering this want it to be kept a secret?
 - 6.6.3.4.** If this became public information, could it harm the reputation of Fenrich Consults?

6.6.3.5. If the other person accepts this, will they feel obligated to do something in return?

6.6.3.6. Is this against the law?

7. PROCEDURES

7.1. Duress Payments

7.1.1. Fenrich Consults Ltd's representatives should not refuse to make a duress payment if the situation so arises, but should follow the following steps when confronted with such threats:

7.1.1.1. Your safety as Fenrich Consults Ltd's representative is paramount.

7.1.1.2. Do not refuse to make a payment if faced with a threat of, or fear of, violence or loss of liberty.

7.1.1.3. Employees are to report incidents immediately to senior management.

7.1.1.4. Senior management, in turn, should consider reporting incidents to relevant law enforcement authorities. Duress payments must be accurately reflected in Fenrich Consults Ltd's books and records.

7.2. Facilitation Payments and Kickbacks

7.2.1. Fenrich Consults Ltd strictly does not permit the making of facilitation payments and/or kickbacks of any kind.

7.2.2. All Fenrich Consults Ltd's representatives must avoid any activity that might lead to, or suggest, that a facilitation payment or kickback will be made by or on behalf of Fenrich Consults Ltd.

7.2.3. When asked to make a payment on behalf of Fenrich Consults Ltd, always be mindful of what the payment is for and whether the amount requested is proportionate to the goods or services provided.

7.2.4. Always obtain a receipt, which details the reason for the payment and evidence that the payment went directly to the appropriate payee who provided the goods and services.

7.2.5. Raise any suspicions, concerns, or queries regarding payment with the line Manager.

7.3. Investment Activities

7.3.1. In terms of its investment activities, Fenrich Consults Ltd shall not enter into any transaction where there is information that a potential client has been implicated in and successfully prosecuted for fraud, bribery or corruption.

7.3.2. All persons in the employment of Fenrich Consults Ltd shall report any suspicious

activities or allegations of fraud, bribery or corruption relating to the current or potential projects involving Fenrich Consults Ltd.

- 7.3.3.** There may be instances where there are allegations against a business or client or related party, but there is no substantive information supporting it. Mindful of the Constitutional presumption of innocence till proven guilty, reasonable steps may be taken in order to determine whether to proceed or not with the transaction.

7.4. Dealing with Findings

- 7.4.1.** Senior Management shall review the report and make a decision on the matter, and staff and representatives shall be guided accordingly.

7.5. Gifts, Entertainment and Hospitality

- 7.5.1.** For the purpose of this Policy, gifts, entertainment and hospitality means anything of value. A non-exhaustive list would include tickets to a sporting/cultural event, gifts, discounts, loans at interest rates below the market rates, travel expenses, stocks or other securities and use of facilities.
- 7.5.2.** The giving of gifts, entertainment and hospitality can play an important role in building and facilitating business relationships, in keeping with customary business practices and in accordance with all applicable laws. However, the giving of some gifts, entertainment and hospitality can create improper influence and in some instances be viewed as bribes. This can damage Fenrich Consults Ltd's reputation and potentially break the law.
- 7.5.3.** Distinguishing between a genuine gift and a bribe can be difficult and representatives must exercise care when offering and/or receiving gifts, entertainment, and hospitality.
- 7.5.4.** Representatives of Fenrich Consults Ltd must not request, accept, offer, or provide gifts, entertainment and hospitality designed to induce, support or reward improper conduct including in connection with any business or anticipated future business involving Fenrich Consults Ltd. For example, where they might be seen to compromise the receiver's Judgement and integrity.
- 7.5.5.** In addition, Fenrich Consults Ltd representatives must not provide gifts, entertainment and hospitality or any advantages to potential customers or government officials at their own expense.
- 7.5.6.** Determine in all circumstances if the gift(s) or entertainment or hospitality is Reasonable and Justifiable, rather than lavish and extraordinary.
- 7.5.7.** Consider the proportionality and motivation/intention behind the gift, entertainment, or hospitality always; and nothing should be specifically expected or demanded in return.
- 7.5.8.** Bear in mind the frequency and appropriateness of timing when gifts, entertainment and hospitality are offered and/or accepted. This should not be done at a time when

business decisions concerning Fenrich Consults Ltd, such as during a tendering process, a licensing award, or a contract renewal.

- 7.5.9.** For transparency, ensure that all gifts, entertainment, and hospitality expenses are recorded accurately in the gift register of Fenrich Consults Ltd.
- 7.5.10.** As the representative of Fenrich Consults Ltd, to determine whether the giving and/or receiving of gifts, entertainment and hospitality is reasonable and legitimate is “how would it look if these details were on the front page of a newspaper?” If you would not want such details publicized, then there is probably something wrong.

7.6.Third-Party Bribery Solicitation

- 7.6.1.** Fenrich Consults Ltd employees and representatives may be confronted with bribe demands by third parties. Fenrich Consults Ltd representatives must familiarize themselves with the level of solicitation risks certain countries, projects and/or sectors pose to Fenrich Consults Ltd and respond to such through the provisions of this Policy.
- 7.6.2.** Third parties can also act as sales agents, distributors, consultants, or joint venture partners. Business relationships with unethical third parties will both undermine this Policy and cause reputational and financial damage to Fenrich Consults Ltd.

8. GOVERNANCE AND MANAGEMENT

8.1.Compliance and Oversight

- 8.1.1.** All employees and/or representatives must ensure that they have read, understood, and comply with this Policy.
- 8.1.2.** The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of all employees and/or representatives. All employees and/or representatives are required to avoid any activity that might lead to or suggest a breach of this policy.
- 8.1.3.** Fenrich Consults Ltd’s Directors, through their delegation to senior management, are responsible for oversight and enforcement of this Policy, with senior and middle management responsible for ensuring its implementation.
- 8.1.4.** Senior Management may designate or consider recruiting an Ethics Officer to be responsible for the day-to-day administration of this Policy.
- 8.1.5.** Employees who are on the front-line of confronting bribery risks must be engaged. All employees whose day-to-day activities may be affected by this Policy will receive appropriate training within a reasonable time after commencing employment and will acknowledge that they have received a copy of this policy and will comply with the policy and all associated laws and procedures.

8.2.Record Keeping

- 8.2.1.** Fenrich Consults Ltd must keep financial records and have appropriate internal controls in place which will evidence the business rationale for any payment made to third parties.
- 8.2.2.** Employees and/or representatives must ensure that all expense claims relating to gifts, hospitality, entertainment, or expenses incurred are submitted and specifically record the reason for the expenditure.
- 8.2.3.** All accounts, invoices and other similar documents and records relating to dealings with third parties should be prepared and maintained with strict accuracy and completeness. No amounts must be kept “off-book” to facilitate or conceal improper payments.

9. POLICY MONITORING AND REVIEW

- 9.1.** The Ethics Officer will monitor the effectiveness and review the implementation of this Policy, regularly considering its suitability, adequacy, and effectiveness. Any improvements identified will be effected promptly.
- 9.2.** The Ethics Officer will report regularly on compliance with this policy to senior Management.
- 9.3.** All employees and/or representatives are responsible for the effective implementation of the provisions of the Policy and should ensure they use it to disclose any suspected danger or wrongdoing.
- 9.4.** This Policy will be reviewed at least every two years or as and when there are material amendments in the legislation and best practices.

10. POLICY ENFORCEMENT AND SANCTIONS

10.1. Raising and/or Reporting a Concern Internally

- 10.1.1.** All Fenrich Consults Ltd employees and/or representatives are encouraged to raise concerns about any issue or suspicion of malpractice at the earliest possible stage. If you are unsure whether a particular act constitutes bribery or corruption, or if you have any other queries, these should be raised with the Ethics Officer.
- 10.1.2.** It is inappropriate to disclose concerns outside Fenrich Consults Ltd or to a third party before Fenrich Consults Ltd has had an opportunity to deal with the issue. Thus, representatives are encouraged to directly report the concern through the correct channels.

10.2. Protection and Reporting Violations

- 10.2.1.** Representatives who refuse to accept or offer a bribe, or those who raise concerns or report another's wrongdoing, are often worried about possible repercussions. Fenrich Consults Ltd encourages openness and will support anyone who raises genuine concerns in good faith under this Policy, even if they turn out to be mistaken.
- 10.2.2.** Fenrich Consults Ltd is committed to ensuring that no one suffers any detrimental treatment as a result of refusing to take part in bribery or corruption, or because of reporting in good faith their suspicion that an actual or potential bribery or other corruption offence has occurred or may occur in the future. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern. If you believe you suffered any such treatment, you should inform senior Management immediately. If the matter is not remedied, as an employee you should raise it directly with the Managing Director.
- 10.2.3.** No employee or representative will suffer if Fenrich Consults Ltd loses business as a consequence of his/her refusal to pay bribes or engage in corrupt activities.

10.3. Investigations

- 10.3.1.** In addition to regular audits to verify compliance with relevant anti-corruption laws and more broadly with this policy and other Fenrich Consults Ltd policies, practices and procedures, there may be individual instances in which Fenrich Consults Ltd wishes to investigate a specific issue or allegation. In these events, an audit or investigation of records, books and accounts may be performed to prevent and detect violations of anti-corruption laws and procedures to ensure compliance with this Policy and other Fenrich Consults Ltd's policies, practices, and procedures.
- 10.3.2.** While performing such an audit or investigation, the investigating team may seek the assistance of any Fenrich Consults Ltd personnel and is authorized to retain accounting firms, external lawyers, or others, as deemed appropriate at the discretion of the investigative team. All personnel have a duty to comply with such requests for assistance.

10.4. Sanctions

- 10.4.1.** Given the serious nature of a breach, the failure of the above-mentioned stakeholders to comply with this policy, whether intentionally or by an act of negligence, may lead to disciplinary action being taken that could result in dismissal or termination, as the case may be.
- 10.4.2.** Any Fenrich Consults Ltd employee who breaches this policy will face disciplinary action in accordance with Fenrich Consults Ltd's Disciplinary Code and relevant labour laws, which could result in dismissal for gross misconduct.
- 10.4.3.** Fenrich Consults Ltd reserves its right to terminate contractual relationships with representatives if they breach this ABC Policy.

10.5. Training, Communication, Engagement of Third Parties and Due Diligence

10.5.1. Training on this Policy forms part of the induction process for all new employees and Third Parties. All existing employees will receive regular, relevant training on how to implement and adhere to this policy.

10.5.2. Fenrich Consults Ltd's robust approach against bribery and corruption must be communicated to all Third Parties at the onset of Fenrich Consults Ltd's business relationship with them and as appropriate thereafter.

Approved by Directors this **30th** day of May 2023



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