



ANTI-BRIBERY AND CORRUPTION

1. POLICY STATEMENT

KIS is committed to conduct all our business in an honest and ethical manner. We take a zero-tolerance approach to fraud, bribery and corruption and are committed to acting professionally, fairly and with integrity in all our business dealings and relationships, and to implementing and enforcing effective systems to counter fraud, bribery and corruption. Our associates are prohibited from engaging in any bribery or potential bribery. This includes a prohibition against both direct bribery and indirect bribery, including payments through third parties. If any associate suspects or becomes aware of any potential bribery involving KIS, it is the duty of that associate to report their suspicion or awareness to KIS as indicated in *section 2* below.

Bribery is a serious criminal offence in Uganda (Uganda Anti-Corruption Act 2009) in which KIS operates and our donors or shareholders states in the United Kingdom (UK Bribery Act 2010), the United States of America (Foreign Corrupt Practices Act) and others. Bribery offences can result in the imposition of severe fines and/or custodial sentences (imprisonment), exclusion from tendering for public contracts, and severe reputational damage.

We therefore take our legal responsibilities very seriously and We will comply with all laws relevant to countering fraud, bribery and corruption in all jurisdictions in which we operate, and we require all personnel and business associates to comply with these laws.

We have rolled out a comprehensive and robust fraud, bribery and corruption prevention policy across our business which is consistent with Ugandan Law, English law and best practice. This Policy includes a series of management measures designed to prevent fraud, bribery and corruption. If any potential fraud, bribery or corruption is detected, it will be thoroughly investigated and, where necessary, reported to the relevant authorities. We will monitor the effectiveness of our policy and procedures and will implement any improvements which are necessary to enhance their effectiveness.

We have appointed a Compliance Team, who have the necessary authority and independence to oversee the effectiveness of our policy and procedures.

We will not conduct business with anyone that does not support our anti-fraud, bribery and corruption objectives.

The success of our anti-fraud, bribery and corruption program depends on all employees and anyone acting on our behalf playing their part in helping to prevent fraud, bribery and corruption. Therefore, all employees, business associates and third parties acting on behalf of KIS are encouraged to report any suspected fraud, bribery or corruption to us by:

- a) Emailing the compliance concern to confidentiality@kis.co.ug
- b) Calling the confidential whistleblower line: **+256776 705 044**
- c) Make a report through our website at www.kis.co.ug/Report

All compliance concerns will be treated in complete confidence and will be fully addressed and investigated by trained independent personnel. The name of the whistleblower will not be disclosed if you wish to remain anonymous.

We do not tolerate harassment or victimization of any whistleblower and will take appropriate action to protect anyone raising a concern in good faith.

2. WHO MUST COMPLY?

This applies to all individuals working for Kalangala Infrastructure Services and this includes directors, all employees (fixed-term or temporary), consultants, contractors, trainees, casual workers and agency staff, volunteers, interns, agents, sponsors, or any other person associated with us, or any of our shareholders or their employees, wherever located (collectively referred to as "associates").

In this policy, third party means any individual or organization that an associate may come into contact with during the course of his/her engagement with KIS, and includes actual and potential clients, customers, suppliers, distributors, business contacts, agents, advisers, business associates and government and public bodies including their advisors, representatives and officials, politicians and political parties.

3. WHAT IS BRIBERY?

Bribery is:

the offering, giving, receiving or soliciting, directly or indirectly, of anything of value to influence improperly the actions of another party.

Bribes can be money, property or assets, gifts, entertainment, promise of future work, anything of value to the recipient.

4. WHAT IS NOT ACCEPTABLE

It is not acceptable to:

- a) give, promise to give, or offer, a payment, gift or hospitality to secure or award an improper business advantage;
- b) give, promise to give, or offer, a payment, gift or hospitality to a government official, agent or representative to facilitate, expedite, or reward any action or procedure;
- c) accept payment from a third party knowing or suspecting it is offered with the expectation that it will obtain a business advantage for them;
- d) induce another individual or associate to indulge in any of the acts prohibited in this policy;
- e) threaten or retaliate against another associate who has refused to commit a bribery offence or who has raised concerns under this policy;
- f) give or accept any gift where such gift is or could reasonably be perceived to be a contravention of this policy and / or applicable law; or
- g) engage in any activity that might lead to a breach of KIS policies and procedures.