KAPRUKA HOLDING PLC

Policy on Anti-Bribery and Corruption

Objective:

Kapruka Holdings PLC is committed to conducting its business with the utmost integrity and adhering to the highest ethical standards. This policy is applicable to the Board of Directors, employees, and all relevant individuals associated with the Company. The management may amend this policy as necessary. All individuals covered under this policy are required to uphold its principles and comply with applicable laws and regulations, including the Anti-Corruption Act, while carrying out their responsibilities within the Company.

Purpose:

Kapruka Holdings PLC is committed to operating in strict adherence to ethical guidelines and fostering a culture of integrity across all its operations. The Company maintains a zero-tolerance approach towards any form of bribery and corruption in its business transactions. Furthermore, Kapruka expects all employees, stakeholders, and third parties providing services to or acting on behalf of the Company to strictly avoid engaging in any bribery or corrupt activities.

This Policy will be regularly updated and provided to all employees and officers of the Company, including future employees and officers, upon the commencement of their employment or engagement with Kapruka.

The Policy aligns with the applicable legal framework and will be made publicly available on the Company's website, as required by Rule 9.2.1 of the Listing Rules.

Scope and Applicability:

This Policy applies to Kapruka Holdings PLC and extends to the following individuals and entities associated with the Company

- Employees
- Directors and other officers
- Service providers (including their employees)
- Suppliers (including their employees)
- Consultants
- Auditors and officials of statutory bodies
- Spouses and dependents of the above, including dependent children
- Customers

Applicability:
All individuals and entities mentioned above are required to comply with this Policy throughout their association with Kapruka Holdings PLC. The Policy applies to all business activities, both domestic and international. Additionally, third-party representatives, including agents and joint venture partners, are obligated to adhere to this Policy

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Prohibited Conduct

1.Employees and third parties, including suppliers, agents, and consultants, must not engage in offering, accepting, or requesting any payment, gift, or favor that could imply improper influence, nor should they accept bribes or improper benefits that might affect company decisions. They are also prohibited from offering meals, entertainment, or donations in exchange for favors, forging financial documents for personal gain, making false claims for expenses like overtime or travel, misrepresenting performance or delivery, and misusing company property or funds for personal benefit or the benefit of others.

2.Prohibited payments include cash, benefits, favors, and sometimes even regular business expenses like gifts, entertainment, travel, donations, sponsorships, or training.

3.Employees and officers of the Company may offer modest gifts to government officials or private individuals, legally and directly related to the Company's business, with Board approval, depending on the circumstances. However, these gifts must comply with applicable laws, including the Anti-Corruption Act. When granting approval, the nature, timing, and context of the gift must be carefully evaluated to ensure it cannot be perceived as bribery.

4.The Company will take reasonable steps to ensure that any donations or sponsorships do not breach this Policy by becoming illegal payments to a government body, official, private entity, or individual. Facilitation payments by Relevant Persons on behalf of the Company are strictly prohibited, except in rare cases where such payments are approved by Management. In such instances, all relevant details must be submitted to the Board for review.

5.Directors and employees must always act in the best interests of the Company. It is strictly prohibited to use the Company’s property, information, or position, either directly or through a third-party, for personal gain.

Internal Controls and Compliance

The company will implement internal controls to prevent and detect bribery and corruption, including segregation of duties, approval processes, and financial controls, ensuring all transactions are accurately recorded and supported by documentation. Regular monitoring and auditing of operations will be conducted to maintain compliance with this policy and to identify any potential risks. Internal audits will review financial records, expense reports, and third-party transactions. Additionally, a confidential whistleblowing mechanism will be in place for employees and third parties to report any suspected bribery or corruption to the Compliance Officer or via the whistleblower hotline.

Roles and Responsibilities

Board of Directors: The Board of Directors is responsible for overseeing the company's anti-bribery and corruption efforts, ensuring that its policies and practices are effective and in compliance with legal and regulatory requirements.

Compliance Officer: The Compliance Officer is responsible for implementing and managing the anti-bribery and corruption program. This includes conducting risk assessments, providing training, monitoring compliance, and investigating reported concerns.

Employees and Directors: All employees and directors must comply with this policy and report any suspected bribery or corruption. They are expected to act with integrity and uphold the company's ethical standards in all business dealings.

Compliance and Review

Compliance: This policy will comply with all relevant laws, regulations, and industry standards regarding anti-bribery and corruption. The company will ensure that all employees and third parties understand and adhere to this policy..

Review and Amendments: The Board will review this policy annually to ensure its effectiveness and alignment with regulatory requirements and best practices. Any changes to the policy will be communicated to all employees and third parties and incorporated into the company's governance framework.