

## Anti-Bribery Policy

### The Bribery Act

Borrowing from the Bribery Act enacted in the UK in 2001, the policy introduces the following offences that if proven could lead to summary dismissal and or including criminal offences being raised in line with the laws governing the country:

1. A general offence covering the offering, promising or giving of a bribe
2. A general offence covering requesting, agreeing to or receiving and accepting a bribe
3. A distinct offence of bribing a public official to obtain or retain business
4. A new strict liability offence for commercial organizations where they fail to prevent bribery by those acting on their behalf, wherever in the world they may be.

As a service provider to many companies including Multinationals, Mitchell Cotts (the firm) its members and employees if found to have participated or been party to any of the listed actions above may be found liable and this could result in:

- Individuals being jailed and/or receiving a fine;
- The firm receiving a fine and in some extreme cases even face de-registration.

This firm values its reputation for professionalism and trust. We recognize that over and above any financial damage suffered, fraud may reflect adversely on our image, our reputation and that of our esteemed partners.

The firm is therefore committed to preventing bribery and to promoting a culture where bribery is unacceptable.

The purpose of the following policy statement is to set out firm's aims with regard to limiting its exposure to bribery by:

- Setting out clear anti-bribery policy to prevent corruption and bribery
- Providing awareness training to employees and members so that they can recognize and avoid the use of bribery by themselves and others;
- Encouraging employees to be vigilant and to report any suspicions of bribery, providing them with suitable channels of communication and ensuring sensitive information is treated appropriately;
- Monitoring and rigorously investigating instances of alleged bribery and assisting police and other appropriate authorities in any resultant prosecution
- Taking firm and vigorous action against any individual involved in bribery

## Scope

The following policy statement applies equally to all partners/directors and staff retained by the business, consultants acting on the firm's behalf, and any organizations, or other third parties, with which and through whom the firm conducts business.

## Policy statement

The firm prohibits the offering, giving, solicitation or the acceptance of any bribe in order to gain any commercial, contractual or regulatory advantage for the firm in a way which is unethical, or in order to gain any personal advantage for the individual or anyone connected with the individual.

The firm's policies give details of the actions to be taken where it is perceived that fraudulent or corrupt acts are being perpetrated. Inevitably, decisions as to what is acceptable may not always be easy. If anyone is in doubt as to whether a potential act constitutes bribery, the matter should be referred to your immediate manager and may be escalated to senior management.

## Responsibility

The prevention, detection and reporting of bribery is the responsibility of all employees, management and Board members throughout the firm. Suitable channels of communication by which employees and others can report confidentiality any suspicion of bribery will be maintained by the Whistle blowing policy.

There may be situations faced by individuals in whom the correct course of action is not always obvious or clear. It is an individual's responsibility to supplement this policy with their own common sense, following the spirit of policy as well as its content. Otherwise faced with uncertainty, an individual should ask themselves:

- Do I have doubts about the legality or the ethics of what I am doing or being asked to do?
- Is it compliant with Mitchell Cotts policies and procedures?
- Would I have any concerns about what I am doing being public knowledge?
- Would I have any trouble explaining what I am doing to family or friends?

If anyone is asked to do something that they suspect is illegal, unethical or against Mitchell Cotts Anti-Bribery Policy, Gifts and Hospitality policy or any other codes of conduct, then they must make a notification as described in the Whistle blowing policy.

## Policy Implementation

The policy will be communicated to all employees, and be available to all via the intranet. Any questions should be directed to [daniel.tanui@mitchellcotts.co.ke](mailto:daniel.tanui@mitchellcotts.co.ke)

## Whistle Blowing Policy

### Introduction

Mitchell Cotts is committed to the highest standards of probity and accountability. Accordingly we expect our staff, and anyone with whom we conduct business, who have serious concerns about any aspect of a work related circumstance to come forward and voice those concerns.

It is recognized that in most cases these would have to proceed on a confidential basis. The following policy makes it clear that anyone can do so without fear of victimization, subsequent discrimination or disadvantage. This policy is intended to encourage and enable employees to raise serious concerns rather than overlooking a problem, or publicizing a concern externally.

### Scope

This policy applies to all Partners/Directors, staff and consultants working for, or on behalf of Mitchell Cotts.

This policy aims to provide the following:

- To enable staff to feel confident that they can raise a serious concern
- To provide appropriate avenues to raise those concerns and receive feedback on any action taken
- To provide a response to concerns and ensure that they are aware of how to pursue them if they are not satisfied
- To reassure them that they will be protected from possible reprisals or victimization if they have reasonable belief that they have made a disclosure in good faith

This policy is specifically for **serious concerns** that fall outside the scope of other procedures. They include

- Conduct which is an offence or breach of law
- Possible fraud or corruption
- Serious health and safety risks, be they to staff or members of the public
- Or other unethical conduct.

### Supporting you

Mitchell Cotts is committed to support anyone who raises a concern as part of this policy. We recognize that it can be a very difficult decision, but be assured that if what you are bringing to light is true, then you will have nothing to fear because you will be acting and in line with our policies.

The concerns raised will be treated in confidence and every effort will be made not to reveal your identity. At the appropriate time however, it may be necessary for you to come forward as a witness.

## **Untrue allegations**

Untrue allegations, made for whatever reason, will be treated very seriously and may lead to disciplinary action.

## **Raising a concern**

Initially, it would normally be expected that you raise a concern with your immediate manager. This will depend on the seriousness or the sensitivity of the issues involved, and who is suspected of malpractice. If you do not believe that your immediate manager is the appropriate person to raise your concern with, then you should escalate your concern to someone in a senior position who would be able to provide the appropriate support, or discuss it with your Human Resources manager.

You may raise your concern both verbally, or in writing in the first instance, however you will be required to provide during the course of investigations, a written statement including as a minimum the background of the concern with relevant dates and a clear explanation as to why you feel it required your action.

Whilst you are not expected to have to prove beyond any doubt the veracity of your allegation, you will need to demonstrate that there are reasonable grounds for your concerns.

## **How we will respond**

We will invite you to a meeting to discuss the allegations, usually within 5 working days of the allegations being received. It may be necessary for us to have further meetings with you during the investigations

After the meeting, we will keep you informed as to how the investigations proceed. This may require you to raise the concern via the appropriate local procedure. This will be reviewed on a case by case basis.

If you are dissatisfied with the handling of an allegation, you should raise these concerns via the appropriate local procedure.

If you wish to make an allegation after your employment has ended, we will review the handling of this on a case by case basis.

Where it is appropriate, the concerns raised could be:

- Investigated by management, or through the disciplinary process;



- Referred to the police or other law enforcement body;
- Referred to an external auditor;
- Form the subject of either an independent or regulatory enquiry.

**Policy implementation**

This policy will be communicated to all employees, and be available to all via intranet. Any questions about the policy itself should be directed to [daniel.tanui@mitchellcotts.co.ke](mailto:daniel.tanui@mitchellcotts.co.ke)



## **Gifts and hospitality Policy**

### **Introduction**

The purpose of this policy is to ensure that Mitchell Cotts operates to the highest standards of professionalism and integrity and complies with applicable laws and regulation. Advice is provided here to staff that, in the course of their day-to-day work, might receive offers of gifts and hospitality, or provide gifts and hospitality to others on Mitchell Cotts behalf.

Any decision to provide or accept gifts and hospitality should be able to withstand both internal and external scrutiny. They must be defensible as being in the direct interest of the firm, as being proportionate to that interest and within limits that are acceptable to the Board.

### **Scope**

This policy applies to all Mitchell Cotts staff within the global network and anyone acting on our behalf.

### **Legal**

The Anti-Bribery Act introduces criminal offences covering the requesting, agreeing to, offering, promising or giving of bribes to obtain or retain business. Mitchell Cotts has strict liability to establish adequate procedures to prevent bribery and act within the laws of all the countries that we operate in.

### **Gift**

In general, the receiving of gifts, or the provision of gifts, in whatever form, is not considered to be appropriate. Exceptions to this might be low value gifts such as calendars, diaries, and pens, gifts for promotions or having a baby. It is not necessary to know the exact value of these types of gift, but anything that appears to be of a higher value should be notified to a department head.

Careful judgment must be exercised in all cases. Ultimately this is subject to the discretion of department heads.

### **Hospitality**

In general, it is acceptable to receive or provide modest working lunches, dinners or refreshments on an occasional basis. Whether Mitchell Cotts is the receiver or provider,

invitations to attend all expenses paid events or sales demonstrations must be adequately scrutinized by a department head or Board member for compliance with the content and spirit of this policy and Mitchell Cotts professional standards.

Staff should exercise caution in accepting any hospitality from:

- Existing contractors or suppliers, unless for genuine networking purposes

- Business or individuals who might be seeking to provide consultancy or other work for Mitchell Cotts.

## Check

Example criteria to test if gifts and hospitality comply with Mitchell Cotts anti-bribery programme:

- Has a gift or hospitality been provided for the right reason; for a bona fide business purpose?
- No obligation has been placed on a recipient of the gift or hospitality
- There is no intention to influence decision-making
- Any provision of gifts or hospitality must be made openly
- The size of the gift or the value of the hospitality is small, or accords with general business practice.
- The nature of gift, or hospitality is appropriate to the relationship
- It is fully compliant with local laws
- It is infrequent. The giving or receiving of gifts and hospitality should not be overly frequent between the giver and the recipient
- It is fully documented, demonstrating the purpose and any approvals that are required

## Register

All offices must maintain a register for those items considered of a value such that they require review by the department head in line with the content and spirit of this policy.

The details recorded should include where Mitchell Cotts is the **recipient**: where the offer originated, to whom it was made and a note of the action taken, i.e. accepted/refused/returned. Where Mitchell Cotts is the **giver** the details recorded should include: the providing individual or department, to whom the offer is made, the reason for the offer, and the value of the offer

## Policy implementation

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