

Kaizen Technologies

Anti-bribery & Corruption Policy

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Kaizen Technologies is a digital transformation and IT consulting company helping organisations optimise operations, adopt modern technologies, and grow sustainably.

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performance of their functions, or to reward them for acting improperly, or where the recipient would act improperly by accepting the advantage.

- An advantage includes money, gifts, loans, fees, hospitality, services, discounts, the award of a contract or anything else of value.
- A person acts improperly where they act illegally, unethically, or contrary to an expectation of good faith or impartiality, or where they abuse a position of trust. The improper acts may be in relation to any business or professional activities, public functions, acts in the course of employment, or other activities by or on behalf of any organisation of any kind.

Facilitation payments

Facilitation payments are typically small, unofficial payments made to smooth or speed up performance of a routine action. They are illegal in most countries. In some, such as the UK, it is a crime for their nationals to make facilitation payments abroad regardless of whether they may be a part of the “way of doing business” in a particular country.

Kickbacks

Kickbacks are typically payments made in return for a business favour or advantage.

Kickbacks are often associated with procurement contracts but not exclusively.

Kickbacks are also prevalent in sales contracts, purchase and lease agreements and official processes such as certifications.

Fraud

Fraud includes, but is not limited to, theft, forgery, concealment and conspiracy.

Examples include:

- stealing cash or equipment;
- submitting false expense claims;
- invoicing for goods not intended for Group business;
- unauthorised removal of the Group's property;
- manipulating company accounts and records (both financial and nonfinancial); and/or
- dishonest contract arrangement and other financial irregularities.

Money laundering

Money laundering is defined as the concealment of illegal funds or making them look legal. Money laundering seeks to create the appearance that funds obtained from criminal activities are legitimate or originated from a lawful source.



It is a serious criminal activity and we need to ensure that we aren't used by others to launder money or we could be held responsible.

Examples

Offering a bribe

You offer a potential client tickets to a major sporting event, but only if they agree to do business with us. This would be an offence as you are making the offer to gain a commercial and contractual advantage.

We may also be found to have committed an offence because the offer has been made to obtain business for us. It may also be an offence for the potential client to accept your offer.

Receiving a bribe

A supplier gives your niece a job but makes it clear that in return they expect you to use your influence in our organisation to ensure we continue to do business with them. It is an offence for a supplier to make such an offer. It would be an offence for you to accept the offer as you would be doing so to gain a personal advantage.

Making a facilitation payment

You arrange for the business to pay an additional "facilitation" payment to a foreign official to speed up an administrative process, such as clearing our goods through customs or providing licences or regulatory approval. The offence of bribing a foreign public official is committed as soon as the offer is made. This is because it is made to gain a business advantage for us. The Group may also be found to have committed an offence.

Receiving a kickback

You receive some compensation for fixing the outcome of a competitive tender where suppliers interested in winning the business are required to bid against each other. A supplier could reach out to you and indicate that, if the supplier were to win, you may receive compensation. This could mean anything from cash to tickets to a concert. It is an offence for the supplier to make such an offer. It would be an offence for you to accept the offer as you would be doing so to gain a personal advantage.

Combatting bribery and corruption

We take a zero-tolerance approach to all forms of bribery and corruption and will take whatever corrective actions we see fit against employees or any other parties involved.

We therefore do not advocate paying, soliciting or being an accomplice to any of these activities to further its interests financially or otherwise.

Any employee, contractor, customer and/or any parties to the transaction involving corruption, bribery, fraud, kickbacks, money laundering and any related activities will be held accountable for their involvement in these activities.

Further, the Group has several documents which together underpin our approach to combatting bribery and corruption as follows:

- Code of Conduct;
- Gifts and Entertainment Policy;
- Anti-Bribery and Corruption Policy (this

These documents are all published and readily available. In addition, the Group mitigates the risk of fraud and corruption by following the guidelines of legislative bodies including but not limited to:

- Entrenching "Top-level" Commitment, monitoring and reporting. In this regard Leadership sets the example that bribery is not tolerated. Reporting on whistleblowing statistics, investigations and related matters are reported at various levels rights up to Directors;
- Conducting regular awareness and training both internal and external i.e. employees, customers, vendors and on social media platforms to reach the general public;
- Conducting regular business integrity and other risk assessments so we can embed proportionate and risk-based preventative, deterrence and detection measures – including addressing identified control weaknesses;
- Conducting due diligence on employees, customers, vendors and other third parties we transact with;
- Reporting, investigating and taking follow up action for unethical/unlawful activities including fraud and corruption; and
- Monitoring and reviewing our anti-corruption and bribery policy as set out in this Policy.

Your responsibilities

Our employees are the key assets in combatting bribery and corruption. We expect our employees to:

- Familiarise themselves with and comply with this Policy and the related documents set out above;
- Promote the values and culture of the Group as set out in the Code of Conduct; Actively avoid, and be seen to avoid, all impropriety;
- Act with integrity in their handling and use of company resources, assets and systems;
- Carry out their duties diligently and honestly by following the Group's policies, procedures, practices and any regulatory requirements;
- Consult with and request guidance from your manager (or with Group Internal Audit, IT Support and other relevant support functions) when dealing with ethical dilemmas or if you are unsure whether a particular act constitutes bribery or corruption;



- Be alert to and proactively identify unusual events or transactions, which could be indicators of unethical activities, including fraud and corruption and vulnerabilities in control systems;
- Immediately reporting any suspected unethical activities including bribery and corruption, whether actual or potential, in accordance with the Whistleblowing Policy; and
- Cooperate fully with whoever is conducting internal checks or reviews or fraud detection reviews or investigations.

We expect contractors, suppliers and customers to adhere to our Code of Conduct which includes a summary of the measures we take to combat bribery and corruption.

Any employee who breaches this policy will face disciplinary action, which could result in dismissal for gross misconduct.

We reserve our right to terminate our contractual relationships with contractors, suppliers and customers if they do not adhere to our Code of Conduct or if they breach this Policy.

Protection for Whistle blowers

Employees who refuse to accept or offer a bribe or kickback, or those who raise concerns or report another's wrongdoing, are sometimes worried about possible repercussions. In accord with the General Whistleblowing norms, we aim to encourage openness and will support anyone who raises genuine concerns in good faith under this Policy, even if they turn out to be mistaken.

We are committed to ensuring 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 taken place or may take place in the future.

Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern. If you believe that you have suffered any such treatment, you should inform the Directors immediately.