

## Anti-Bribery and Corruption Policy

Effective Date: 15 January 2022

### Authorization

Document Creator	Document Owner	Reviewed By	Approved By
Legal Officer	Legal Officer	COO/CEO	Chairman

### 1- STATEMENT OF POLICY

Harlow is committed to operating in an ethical manner and in compliance with applicable anti-bribery laws and regulations in all the jurisdictions in which it operates. Harlow takes a zero-tolerance approach to bribery and corruption and is committed to acting professionally, fairly and with integrity in all its business dealings and relationships.

It is the policy of Harlow to prohibit direct or indirect giving or receiving of improper payments or other benefits for purposes of obtaining any advantage. More specifically, members of the company may not directly or indirectly:

- 1- make, promise, approve, authorize, or offer to give to anyone anything of value (including but not limited to cash payments) for the purpose of improperly inducing the recipient to take (or to refrain from taking) action that would bestow a benefit on Harlow or any other party; or
- 2- receive or accept anything of value (including but not limited to cash payments) if such item of value is intended to induce or reward improper performance of one's responsibilities or duties or to gain an improper advantage.
- 3- accept a payment, gift or hospitality from a third party if you know or suspect that it is offered or provided with an expectation that a business advantage will be provided by the Company in return.
- 4- threaten or retaliate against another employee who has refused to commit a bribery offence or who has raised concerns under this Policy.

Individuals found to violate this policy may be subject to disciplinary action by Harlow including summary dismissal and also may subject themselves to civil and criminal fines and prosecution and significant reputational damage.

### 2- DEFINITIONS

- "Harlow" means the group of registered Harlow Company in the world including its Affiliates and subsidiaries.
- "Gift/Favour" means anything of value, including, but not limited to, money, stored-value cards, gratuities, commissions, rebates, loans, loan guarantees, payment of debts, transportation, use

of property, charitable donations, medical treatments, medication, entertainment, hospitality, travel, internships (paid or unpaid), employment opportunities, admission opportunities, goods, or services.

- **“Public Official”** means (i) any officer or employee of a government or any department, agency or instrumentality thereof (which includes a government-owned or government-controlled enterprise) or of a public international organization, such as the United Nations; (ii) any person acting in an official capacity for or on behalf of a government or government entity or of a public international organization, any political party or party official or any candidate for political office (including, for example, consultants who hold government positions or act in an official capacity on behalf of a government, employees of companies owned or controlled by governments, civil servants, administrative and judicial officers, political candidates and members of the military); and (iii) family members and close personal friends of any of the foregoing, even if they are not otherwise associated with a government or public office.
- **“Third Party(ies)”** includes all joint venture partners, agents, contractors, distributors, consultants, vendors, individuals and any other third-party representatives retained in connection with the operations of Harlow.
- **“Employee”** any person who works officially for the benefit of Harlow and is under its payroll.
- **“Family Member”** extend to cover the immediate family member up to the second-degree relatives.

### 3- THE PURPOSE OF THIS POLICY

- 1- set out the responsibilities of Harlow, and all individuals who work for Harlow, in observing and upholding the Company's position on bribery and corruption; and
- 2- provide information and guidance to those individuals working for Harlow on how to recognise and deal with bribery and corruption issues.

### 4- APPLICATION OF THE POLICY

- 1- The Policy applies to all officers, employees, family members, consultants and connected third parties (contractors/business partners of Harlow). Each such person agrees to be bound by the provisions of this Policy upon circulation on Harlow's website.
- 2- This Policy extends across all the Company's business dealings and in all countries and territories in which the Company operates.
- 3- Gifts & Hospitality: This Policy does not prohibit normal and appropriate hospitality (Either given and or received) to or from third parties if it is of an appropriate type and value, given at an appropriate time, taking into account the motive, local custom and laws, and the common and traditional morals and community habits.

### 5- RED FLAGS

The following (but not limited to) is a list of "red flags" that may indicate the possible existence of corrupt practices and should be kept in mind by all those subject to this Policy:

- 1- Use of a service provider with a poor reputation or with links to a foreign government.
- 2- Unusually large commission payments or commission payments where the agent does not appear to have provided significant services.
- 3- Cash payments, or payments made without a paper trail or without a compliance with normal internal controls.
- 4- Unusual bonuses to foreign personnel for which there is little supporting documentation.

- 5- Payments to be made through third party countries or to offshore accounts.
- 6- Private meetings requested by public contractors or companies hoping to tender for contracts.
- 7- Invoices rendered or paid in excess of contractual amounts.

## 6- RESPONSIBILITIES UNDER THE POLICY:

- 1- All directors, officers, employees, consultants and contractors must participate in line with this policy.
- 2- The prevention, detection and reporting of bribery offenses and other forms of corruption are the responsibility of all those working for Harlow or under its control. All such persons are required to avoid any activity that might lead to, or suggest, a breach of this Policy.
- 3- If you are asked to make a payment on the Company's behalf, you should always be mindful of what the payment is for and whether the amount requested is proportionate to the goods or services provided. You should always ask for a detailed receipt. If you have any suspicions, concerns or queries regarding a payment, you should raise these with the Legal Officer immediately.
- 4- All transactions must be executed in accordance with the matrix of authority. Transactions must be recorded as necessary to permit the preparation of financial statements in conformity with International Financial Reporting Standards, for a period of 6 years.
- 5- Harlow will maintain available for inspection accurate books and records that fairly document all financial transactions, risk assessments and due diligence.
- 6- All directors, officers, employees, consultants and contractors of Harlow must seek approval for any gifts given or received by the official reporting line officer.
- 7- All accounts, invoices and other documents/records relating to the dealings with third parties should be prepared and maintained with strict accuracy and completeness. No accounts or cash funds may be kept "off-book" for whatsoever reason.

## 7- REPORTING VIOLATIONS OF THIS POLICY

- 1- All directors, officers, employees, consultants and contractors must adhere to Harlow's commitment to conduct its business and affairs in a lawful and ethical manner, and accordingly are encouraged to raise any queries with the Legal Officer.
- 2- In addition, any director, officer, employee, consultant and contractor of Harlow who becomes aware of any evidence of prohibited act or is about to occur is required to report it to the Legal Officer.
- 3- Harlow prohibits retaliatory action against any person who raises a concern in good faith.
- 4- Any report of solicitations to engage in a prohibited act or possible violation of this Policy will be investigated initially by the Legal Officer. The report will be recorded, and an investigative file established. In the case of an oral report, the party receiving the report is also to prepare a written summary.
- 5- On completion of the investigation, a written investigative report will be provided by the Legal Officer to the Chief Executive Officer with dotted line to the Chairman of Harlow if required.
- 6- If any unlawful, violative or other questionable conduct is discovered, the Chief Executive Officer shall cause to be taken such remedial action as recommended by the Legal Officer in accordance with the rules.

## 8- DUE DILIGENCE

- 1- Harlow will conduct appropriate due diligence to inform risk assessments and ensure the compliance with the Policy.
- 2- While the list is not exhaustive, and warning signs will vary by the nature of the transaction, expense/payment request, geographical market or business line, common warning signs that should be considered as part of any due diligence include:
  - a- that an Associated Entity has current business, family or some other close personal relationship with a customer or government official, has recently been a customer or government official or is qualified only on the basis of his influence over a customer or government official;
  - b- a customer or government official recommends or insists on the use of a certain business partner or Associated Entity;
  - c- an Associated Entity refuses to agree to anti-corruption contractual terms, uses a shell company or other unorthodox corporate structure, insists on unusual or suspicious contracting procedures, refuses to divulge the identity of its owners, or requests that its agreement be backdated or altered in some way to falsify information;
  - d- an Associated Entity does not have an office, staff or qualifications adequate to perform the required services; or
  - e- an expense/payment request by an Associated Entity is unusual, is not supported by adequate documentation or is in a form not in accordance with local laws.
- 3- Records and documentation must be kept of due diligence as part of the system of internal controls and record keeping.

## 9- COMMUNICATION OF THE POLICY

- 1- Harlow's zero-tolerance approach to bribery and corruption must be communicated to all suppliers, contractors and business partners via its website.
- 2- To ensure that all directors, officers, employees, consultants and contractors of Harlow are aware of the Policy through an internal official circular to be signed by the Chairman of Harlow.
- 3- Training on this Policy will form part of the induction process for all new directors, officers, employees and consultants of Harlow.
- 4- The Legal Officer will monitor the effectiveness and review the implementation of this Policy, considering its suitability, adequacy and effectiveness. Any deficiencies identified will be rectified as soon as possible.

## 10- CONTRIBUTIONS AND SOCIAL BENEFITS

- 1- Harlow is committed to making a positive effect in the communities in which it operates its business activities. As part of this commitment, Harlow will consider requests from governments and local organizations to contribute to local activities for the sake of the development of or to provide goods and services to local infrastructure near its projects.
- 2- Requests of support must be carefully considered to ensure that the contributions are made in a lawful purpose.
- 3- No charitable contribution, sponsorship or similar contribution shall be given unless it has been pre-approved by the Legal Officer.