

Westincor Limited Anti-Corruption and Anti-Bribery Policy

1. Purpose Westincor Limited is committed to conducting business with integrity, transparency, and in compliance with all applicable laws and regulations. This policy outlines our zero-tolerance approach to bribery and corruption and provides guidelines to ensure that all employees, contractors, and business partners conduct business ethically and legally.

2. Scope This Anti-Corruption and Anti-Bribery Policy applies to all employees, directors, officers, contractors, consultants, agents, and any third-party acting on behalf of Westincor Limited. It covers all business dealings and transactions in every country where we operate.

3. Policy Statement Westincor Limited strictly prohibits all forms of bribery and corruption, including the offering, giving, receiving, or soliciting of anything of value to influence a decision or gain an unfair advantage. This policy applies to both public and private sector interactions.

4. Definitions

- **Bribery:** The offering, promising, giving, accepting, or soliciting of an advantage as an inducement for action which is illegal, unethical, or a breach of trust. This can include money, gifts, hospitality, services, loans, or favors.
- **Corruption:** The abuse of entrusted power for private gain, which can involve bribery, fraud, embezzlement, or other forms of unethical behavior.
- **Facilitation Payments:** Small, unofficial payments made to secure or expedite a routine government action by a government official. These are also prohibited under this policy.

5. Gifts and Hospitality While normal and appropriate hospitality and gifts designed to maintain good relationships are permitted, they must never be given or received with the intent to influence a business decision. All gifts and hospitality must:

- Be reasonable and not excessive.
- Comply with local laws and company policies.
- Be transparent and properly recorded in the company's books and records.

If an employee is unsure whether a gift or hospitality is appropriate, they should seek guidance from their supervisor or the Legal/Compliance Department.

6. Third-Party Relationships Westincor Limited requires all third parties acting on its behalf, including agents, consultants, contractors, and suppliers, to adhere to this Anti-Corruption and Anti-Bribery Policy. Due diligence must be conducted before engaging with third parties to ensure they have a reputation for integrity and do not engage in corrupt practices.

7. Political and Charitable Contributions Westincor Limited does not make political contributions. Charitable donations must not be used as a substitute for bribery. Any charitable contributions must be transparent, approved by senior management, and accurately recorded.

8. Record Keeping All financial records, expense reports, and documentation related to business activities must be accurately maintained to reflect the true nature of the transactions. Employees must ensure that all accounts, invoices, and other documents are complete and transparent, with no false or misleading entries.

9. Reporting Violations Employees are encouraged to report any suspicions or concerns about potential bribery or corruption through Westincor Limited's confidential reporting

channels. All reports will be taken seriously and investigated thoroughly. Employees who report concerns in good faith will be protected from retaliation.

10. Training and Awareness Westincor Limited will provide regular training on anti-corruption and anti-bribery practices to all employees, particularly those in roles that may expose them to higher risks of bribery and corruption. This training will ensure that employees understand their responsibilities and the importance of compliance with this policy.

11. Consequences of Non-Compliance Violations of this Anti-Corruption and Anti-Bribery Policy are considered serious offenses and may result in disciplinary action, up to and including termination of employment or contract. In addition, individuals involved in bribery or corruption may face legal consequences, including fines and imprisonment.

12. Policy Review This Anti-Corruption and Anti-Bribery Policy will be reviewed annually to ensure it remains effective and compliant with any changes in applicable laws and regulations. Any updates to the policy will be communicated to all employees and relevant third parties.

13. Acknowledgment I have read, understood, and agree to comply with Westincor Limited's Anti-Corruption and Anti-Bribery Policy.

Name:

Signature:

Date: