

GKS Building Consultancy Ltd. is committed to the highest ethical standards and requires all employees to be aware of and comply with its policies and guidelines on corporate conduct. Bribery is never acceptable. We operate a strict no tolerance policy towards bribery in all its forms, whether directly or through third parties. We expect our clients and business partners to operate in the same way.

Employees should act with integrity at all times and should not engage in bribery and corruption activity of any kind.

GKS Building Consultancy Ltd. regards actual or attempted bribery and corruption very seriously, and its policy is:

- To take all appropriate measures to deter bribery and corruption
- To maintain necessary procedures to prevent and detect bribery and corruption
- To encourage employees to report immediately any suspicion of bribery and corruption in line with GKS' Whistle Blowing policy
- To investigate all instances of suspected bribery and corruption
- To deal with suspected bribery and corruption as it sees fit, including reporting it to the appropriate authorities, with the intention of pursuing criminal prosecution and/or civil litigation
- To assist the police and other law enforcement bodies in the investigation and prosecution of suspected offenders
- To recover from offenders any assets wrongfully obtained
- To make clear that all employees have a responsibility for bribery and corruption prevention and detection
- To protect employee confidentiality in line with GKS' Whistle Blowing policy
- To communicate GKS' Anti Bribery & Corruption Policy to all employees via induction programmes, handbooks, etc.

### **Risk Mitigation**

All GKS procedures are reviewed and approved on a regular basis, and include, inter alia, controls over procurement, banking, accounting, tendering, contracts, legal matters, recruitment, and dealing with conflicts of interest. Specific controls include, but are not limited to:

- defined, documented financial processes that must be applied by personnel to mitigate the risk of bribery and corruption
- controls and checks that are embedded within ongoing operations and the processing of transactions
- the segregation of duties between key roles and tiered review and authorisation where relevant

- training for new personnel in the culture of the business and the processes required for their area of operation

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