

Anti - bribery & Corruption Policy

1. Introduction

1.1. Our Business Principles:

KJPL's preserves a zero tolerance towards bribery, and it is prohibited in any form. It is essential that KJPL conducts business openly, fairly, and honestly both on a domestic and international basis. We will not seek, offer, or accept gifts, hospitality, bribes, or other inducements, which encourage or reward a decision. We will report and record any potential exceptions to this principle.

2. OBJECTIVES

To ensure compliance by KJPL with anti-corruption law and anti-bribery laws, as violation could subject KJPL, its directors and employees to severe penalties, including fines and imprisonment, and could be very damaging to KJPL's business and its reputation.

3. SCOPE

- 3.1. This policy is applicable to the entire Company for all domestic and International Business. As the Bribery Act creates a 'strict liability' offence where KJPL fails to prevent bribery by those acting on its behalf, the policy covers our agents and other persons acting on our behalf and we are under a duty to ensure that adequate procedures are in place to prevent bribery by such persons.
- 3.2. This is particularly important in the context of our international business where we engage persons to act on our behalf or perform contracts in certain key risk countries.

4. WHAT DOES THIS MEAN?

4.1. Bribery is defined as -

- 4.1.1. A general offence covering offering, promising, or giving a bribe.
 - 4.1.2. A general offence covering requesting, agreeing to receive, or accepting a bribe.
 - 4.1.3. A distinct offence of bribing a foreign public official to obtain or retain business.
 - 4.1.4. A new strict liability offence for commercial organizations where they fail to prevent bribery by those acting on their behalf.
- 4.2. This Policy prohibits the offering, the giving, the solicitation or the acceptance of any bribe, whether cash or other inducement *to or from* any person or company, wherever they are situated and whether they are a public official/public foreign official or body or private person or company **by any** individual employee, agent or other person or body acting on the Group's behalf **in order to** gain any commercial, contractual or regulatory advantage for the Group in a way which is unethical **or in order to** gain any personal advantage, pecuniary or otherwise, for the individual or anyone connected with the individual.

5. COMPLIANCE

- 5.1. It is not in keeping with the Law and our Business Principles to offer, promise, or give a bribe and request, agree to receive, or accept a bribe.

5.2. Failure to comply with this policy may, depending on the circumstances, result in disciplinary action, up to and including dismissal, and/or prosecution.

6. FACILITATION PAYMENTS

- 6.1. This policy prohibits 'facilitation' or 'grease' payments as these are bribes and illegal and breach our Business Principles.
- 6.2. Facilitation payments are small payments made to secure or speed up routine actions, usually by public officials. It is also our policy that we work to ensure that subsidiary and Joint Ventures with an interest of 50% or more and their directors, employees and suppliers do not make facilitation payments on our behalf.
- 6.3. If you have doubts about a payment and suspect that it might be considered a facilitation payment, only make the payment if the official or third party can provide a formal receipt or written confirmation of its legality. If practicable, obtain senior management/divisional director approval for the payment.
- 6.4. If the demand is accompanied by an immediate threat of physical harm, then safety must come first, and you should make the payment and then report it immediately to a senior manager or divisional director outlining the circumstances and amount of the payment.

7. POLITICAL CONTRIBUTIONS

- 7.1. This Policy prohibits the making of political contributions in any form. Our Business Principles state that as a corporate entity, we will act with absolute political neutrality.
- 7.2. We will abstain from any direct or indirect participation that could be interpreted as taking a position in favor of or against legitimate political parties.
- 7.3. We will not make contributions or donations of any type, whether in cash or in kind, in support of political parties, organizations, factions, movements or public or private entities whose activities are clearly linked with political activity.

8. CHARITABLE CONTRIBUTIONS

- 8.1. It is important to ensure that any contributions or sponsorships are not used as pretense for bribery.
- 8.2. A review of the charitable contribution and the indeed end use of the funds must take place before making the payment.

9. HOSPITALITY, PROMOTIONAL AND OTHER BUSINESS EXPENDITURE

- 9.1. Bona fide hospitality and promotional, or other business expenditure which seeks to improve the image of the business, better present products, and services, or establish cordial relations, is recognized as an established and important part of doing business and it is not the intention of the Law to penalize such behavior.
- 9.2. Hospitality and promotional or other similar business expenditure should be reasonable and proportionate. Where hospitality is expected to exceed Rs 5000.00 per individual then this must be formally approved by the appropriate Divisional director prior to commencement.

10. GIFTS

- 10.1. It is accepted practice that from time to time, to promote the best interest of the company gifts will be offered to third parties. Any proposal to purchase gifts of more than £50 (€55) must be approved by the appropriate Senior Manager.
- 10.2. Small 'one off' gifts of less than £50 (€55) are permissible. These gifts will never be viewed as inducements for business.
- 10.3. Employees are allowed to accept gifts where the value does not exceed £50 (€55). Individuals should keep a note of gifts accepted.
- 10.4. Any gifts received more than this value must be declared to your line manager/director who will decide whether to decline the gift or accept on behalf of the company.
- 10.5. These gifts where accepted, will be retained, and included in a company raffle (each quarter) for which all employees of the local company will eligible.

11. WHAT IF I AM NOT SURE?

- 11.1. If anyone is in doubt as to whether a potential act constitutes bribery or an improper inducement, the matter should be referred to their line manager or divisional director before proceeding.
- 11.2. Any eventuality not covered by this policy, particularly those relating to other regions, should be referred to your line manager or divisional director.

12. EMPLOYEE RESPONSIBILITY

- 12.1. The prevention, detection and reporting of bribery is the responsibility of all employees throughout the Group.
- 12.2. An individual who is concerned about another individual's non-compliance with this policy should raise the matter in the first instance with their line manager or divisional director or by using the Confidential Help Facility.

13. RISK ASSESSMENT, DUE DILIGENCE AND REVIEW

- 13.1. KJPL will conduct a periodic risk assessment. Key risk factors are:
- 13.2. Business Conducted in Countries with A High Propensity for Corruption.
- 13.3. Business Conducted Through Sales Agents, Joint Ventures, or Other Third Parties.
- 13.4. Business Conducted with Government Customers.
- 13.5. Operations Where Business Entertainment is a Significant Element of The Sales Process.
- 13.6. Previous Incidents of Bribery Within the Company or Industries/Countries in which the Company Operates.
- 13.7. Due diligence should be undertaken by employees and associated persons prior to entering any contract, arrangement, or relationship with a potential agent, intermediary or representative.
- 13.8. The scope and extent of the due diligence will be informed by the results of the risk assessment, but may include some or all the following:
 - 13.8.1. communicating KJPL's anti-bribery policy to the third party.
 - 13.8.2. requesting a copy of their compliance policies, training materials, risk assessment and reports.
 - 13.8.3. assessing the third party's reputation and seeking references where appropriate.

13.8.4. incorporating appropriate anti-bribery terms and conditions in the commercial agreement with the agent/intermediary.

13.9. KJPL will conduct regular internal audits to ensure compliance and the effectiveness of KJPL's Anti-Bribery & Corruption Policy and procedures.

14. TRAINING & AWARENESS

14.1. We will ensure that our employees are trained to comply with our obligations in accordance with regulatory best practice, noting that it is a strict liability offence for failing to prevent bribery by, among other things, having an adequate training and compliance regime.

14.2. KJPL will provide regular training, where appropriate, on its corruption policies to its directors, employees, representatives, and business partners. Training will be tailored to meet the requirements identified in the Risk Assessment(s).

14.3. Those requiring specific and immediate guidance should contact a senior member of the local Finance Team, or a Divisional Director.

15. REPORTING & INVESTIGATION

15.1. When dealing with potentially problematic situations, or to report potential breaches of this policy, individuals can speak to their line manager.

15.2. Director or use the confidential helpline facility. Concerns can be reported anonymously without fear of intimidation, reprisal, or retaliation.

15.3. Any report of corruption will be fully investigated by HR/independent senior management and reported to the Management Committee.

16. CRIMINAL & DISCIPLINARY ACTION

16.1. The potential consequences of being convicted of a bribery offence include criminal penalties for both the individual and the company. Individuals can be imprisoned for up to ten years and/or receive an unlimited fine, and companies can receive unlimited fines.

16.2. Failure to comply with this policy may, depending on the circumstances, result in disciplinary action, up to and including dismissal, and/or prosecution.

17. Disclaimer

This policy supersedes all policies of similar nature & comes into force with immediate effect. The Company expressly retains the right to unilaterally modify or amend this policy at its sole discretion, with or without notice to the Company's employees.

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Approved By	Managing Director