



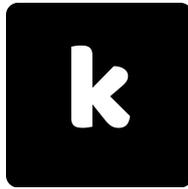
Directors: Ben Fitzgerald and Rosie Frost

KINDCODY POLICY - ANTI-BRIBERY

Revised: 10 APRIL 2021

Policy

1. The UK Bribery Act 2010 came into force on 1 July 2011. The US FCPA Act was passed in 1977.
2. In addition to the UK Bribery Act & FCPA, there are multiple legislations that capture corrupt practices in Iraq, such as the Iraqi Penal Code (Sixth Section, Articles 307-313), Coalition Provisional Authority (CPA) Order No. 55, RCC Resolution No. 1990/1994, CPA Order No. 93 The Anti-Money Laundering Law, Board of Financial Audit Law (1990), Unlawful Gain Law (1958), Commission on Public Integrity Law (2004) and Iraqi Inspectors General Law (2004).
3. It is the KINDCODY's policy to comply with anti-bribery laws and to conduct its business in an honest and ethical manner. KINDCODY takes a no-tolerance approach to bribery and corruption and is committed to operating and implementing effective systems to counter bribery.
4. Chris Frost, Chief Operating Officer, together with KINDCODY's management team have overall responsibility for overseeing KINDCODY's anti-bribery procedures and for reviewing them regularly.



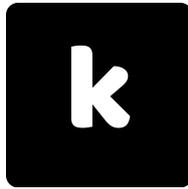
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Purpose of this policy

5. The purpose of this policy is to:
 - (a) set out our responsibilities as a charity and the responsibilities of all members of KINDCODY, including partners, consultants, lawyers and all other staff, in complying with the Bribery Act 2010 and in observing and upholding KINDCODY's policies and procedures on bribery and corruption; and
 - (b) provide information and guidance on how to recognise and deal with bribery.
6. Anti-bribery legislation covers a wide range of activities. You may conclude that you are not affected but please note that corporate hospitality given or received by KINDCODY could be regarded as bribery which helps to explain why this policy is important to all members of KINDCODY.
7. Bribery and corruption are punishable by up to 10 years' imprisonment and/or an unlimited fine. Any conviction or, indeed, allegations of bribery, could be very damaging which is another reason why compliance with the policy is essential.
8. This policy forms part of your contract of employment.

Who is covered by the policy?

Kindcody Ltd trading out of 20a Silk Mill business park,, HP23 5EF, Ting, United Kingdom.
Tel: 01442 817 032 / Email ; info@kindcody.com / Web ; www.kindcody.co.uk



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9. This policy applies to everyone working at KINDCODY in both full and part time employment. It also includes any other person associated with KINDCODY who carries out work on our behalf, including agents.
10. If your work involves liaising with agents you will need to consider whether you notify the agent of KINDCODY's anti-bribery policy and whether you require a reciprocal commitment to anti-bribery from the agent.

What is bribery?

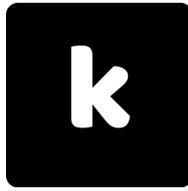
11. There are four main offences under the Bribery Act 2010. These are:
 - Giving a bribe.
 - Receiving a bribe.
 - Bribing a foreign public official.
 - The corporate offence of failing to prevent bribery by an associated person for AMAR's benefit.
12. A bribe is an inducement or reward offered, promised or provided in order to gain any commercial, contractual or personal advantage. It must be intended to induce or reward the improper performance of a function or activity.
13. A bribe could be made to, or received by, any individual or organisation you come into contact with during the course of your work, for example: actual and potential subscribers, business contacts, companies, agents, advisers and government and public bodies.



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Gifts and Hospitality

14. The provision of gifts and hospitality are an accepted part of doing business and are not unlawful. It remains an established and important part of networking with our clients and contacts that we continue to invite them to Company events and that we accept hospitality offered by our contacts. It gives us a valuable opportunity to get to know our contacts.
15. Gifts, hospitality and political or charitable donations, when given or received, may, however, constitute a bribe in certain circumstances. It is vital that you are able to identify when those circumstances may arise.
16. By way of guidance, the giving or receiving of gifts and hospitality is not prohibited if the following requirements are met:
 - (a) it is not made with the intention of influencing you/a third party to obtain or retain business or a business advantage, or to reward the provision or retention of business;
 - (b) it does not include cash or a cash equivalent (such as gift certificates or vouchers);
 - (c) it is appropriate in the circumstances, for example, giving or receiving a small gift at Christmas time;
 - (d) taking into account the reason for the gift or hospitality, it is of an appropriate type and value and given at an appropriate time;
 - (e) it is given openly, not secretly.

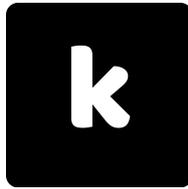


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17. You must on every occasion consider whether to accept or provide a gift or hospitality. By way of example only, it would not be appropriate to do so in the following circumstances:
 - (a) offering a gift or hospitality to a contact at a time when the contact is re-tendering for its legal services or accepting a gift or hospitality from a supplier/consultant at a time you are involved in KINDCODY's decision in relation to a contract/appointment;
 - (b) the gift or hospitality is lavish or excessive in the circumstances.
18. If you are at all unsure about whether to accept or provide a gift or hospitality, you should consult with the Management team.

Reporting obligations - Receiving gifts and hospitality

19. You must report all gifts or hospitality offered or received which exceed £25 per head. This might require a reasonable assessment of what the gift or hospitality is worth. This report must be made before the gift or hospitality is accepted. If you are in any doubt about the value of the gift or hospitality, you should make a report.
20. You should make your report in writing to the KINDCODY Director's.
21. If you are offered or receive a gift or hospitality which you think might amount to bribery, even if the value falls below £25 per head, you should make a report. Unusually frequent entertainment from or of the same contact might constitute bribery.



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Providing gifts and hospitality

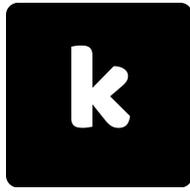
22. This policy is not designed to prevent the provision of appropriate hospitality to contacts. It is, however, important that records are kept in order that we should be able to demonstrate that the hospitality provided is both appropriate and proportionate.
23. If you propose to provide hospitality where the cost per head will or may exceed £250 (or \$100 in Iraq), you must report the hospitality in writing either before the event or within seven days thereafter to the KINDCODY Management team.

Other responsibilities

24. You must ensure that you read, understand and comply with this policy and sign below to confirm that you have done this. You should return this document signed to the KINDCODY Management team.
25. Any employee who breaches this policy is likely to face disciplinary action, which could result in dismissal for gross misconduct.

Reporting suspected acts of bribery

26. You must notify the KINDCODY management team as soon as possible if you believe or suspect that a conflict with this policy has occurred; for



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example, if a contact offers you something to gain a business advantage with us or indicates to you that a gift or payment is required to secure their business.

27. A decision will then be taken on whether the matter will be investigated and if the gift or hospitality may be accepted.
28. Staff who refuse to accept a bribe, or those who raise concerns about wrongdoing, are sometimes worried about possible repercussions. 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.

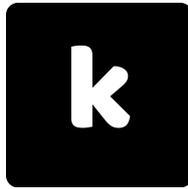
Affirmation

29. Staff are required to sign an annual affirmation that they have read and understood this policy.

Entry into force

30. This policy is effective immediately.

Chris Frost, Chief Operating Officer



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ANNEX 1: ANTI-BRIBERY POLICY AFFIRMATION

I confirm that I have read, understood and agree to comply with KINDCODY's anti-bribery policy.

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Name

.....

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Signed

Dated