




Integrated Management System
HUMAN RESOURCE UNIT
Anti-Bribery & Anti-Corruption Policy
V1.0

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Revision history


VERSION	DATE	REVISION AUTHOR	SUMMARY OF CHANGES
0.1	18-Sep-2020	Audit, Risk & Compliance	Initial Issue
0.2	17-JUL-2020	IMS OSC	-
0.3	20-JUL-2020	IMS ESC	<ul style="list-style-type: none"> Reduced the \$500 thresholds to \$100

Distribution

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Approval

NAME	POSITION	SIGNATURE	DATE
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1 Introduction

West Blue Consulting Limited (hereinafter referred to as WBC or the Company) takes an uncompromising stance on bribery and corruption. The Company seeks to conduct all its businesses in an honest, lawful, and ethical manner, devoid of bribery and corruption. The Company has zero-tolerance for bribery and corruption and is committed to acting professionally, fairly and with integrity in all its relationships and business dealings wherever it operates. In addition, the Company is committed to implementing and enforcing effective systems to counter bribery and corruption.


This Anti-Bribery and Anti-Corruption Policy (the Policy) sets out the Company's policies and procedures aimed at preventing acts of bribery and corruption and has been designed in compliance with international standards and domestic legislation governing bribery and corruption, including:

- a) The Whistle-blower Act, 2006 (Act 720).
- b) Anti-Money laundering Act, 2008 (Act 749) as amended
- c) Public Procurement Act, 2003 (Act 663); and
- d) Income Tax Act, 2015 (Act 896) as amended
- e) ISO 37001:2016 ABMS

This Policy provides guidance on the standards of behaviour to which all Employees must adhere, which standards also reflect common sense and good business practices that must be adopted. It is also designed to help Employees identify prohibited practices so that bribery and corruption is avoided. The Policy also provides the needed guidance whenever Employees are in doubt as to whether an act constitutes bribery and/or corruption.

1.1 What does the Policy Cover?

- 1.1.1 This anti-bribery policy exists to set out the responsibilities of West Blue Consulting and those who work for us in regard to observing and upholding our zero-tolerance position on bribery and corruption.
- 1.1.2 It also exists to act as a source of information and guidance for those working for West Blue Consulting. It helps them recognise and deal with bribery and corruption issues, as well as understand their responsibilities.
- 1.1.3 This Policy applies to all Managers, Officers, Employees (permanent, temporary and Contract), Directors, Intermediaries (Corporate Agents), family members, third party service providers/consultants and contractors, outsourced staff working for and on behalf of the Company, irrespective of where they are located. Compliance with this Policy constitutes terms of service for each director, conditions of employment for each manager, officer and employee, and conditions of providing services to WBC for each consultant and contractor. Each such person agrees to be bound by the provisions of this Policy upon notification of the most recent copy being given to them or upon notification that an updated version has been placed on WBC's website for review.
- 1.1.4 This Policy extends across all the Company's business dealings and in all countries and territories in which the Company operates. All persons covered by this Policy, in discharging their duties on behalf of WBC, are required to comply with the laws, rules and regulations applicable in the location in which WBC is performing business activities, and in particular with

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respect to anti-bribery and anti-corruption laws, rules and regulations. Where uncertainty or ambiguity exists, please contact the Compliance Officer who may seek further legal advice.

1.1.5 The Policy further applies to dealings with both the public and private sectors.

1.2 Responsibilities Under the Policy

All directors, officers, Employees, consultants, and contractors are expected to understand and comply with the Policy and applicable laws in all business dealings throughout the Company's operational jurisdiction. They must always act with the utmost level of work ethics and integrity and avoid any impression of misconduct.

All directors, officers, employees, consultants, and contractors of WBC must participate in all training provided by the Company.

The prevention, detection and reporting of bribery offences and other forms of corruption are the responsibility of all those working for WBC or under its control. All such persons are required to avoid any activity that might lead to, or suggest, a breach of this Policy.

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 receipt which details the reason for the payment. If you have any suspicions, concerns or queries regarding a payment, you should raise these with the Compliance Officer, wherever possible, prior to taking any action.


All directors, officers, employees, consultants and contractors of WBC must notify the Compliance Officer or make a disclosure under WBC's Whistle Blower Policy (see Section 11 below) as soon as possible if they believe or suspect that an action in conflict with this Policy has occurred, or may occur in the future, or has been solicited by any person.

When in doubt about a particular action or conduct, you must consider the following questions:

- Is the action or conduct legal?
- Is the action or conduct ethical?
- Is the action or conduct consistent with this Policy?
- Will the action or conduct reflect positively on the Company and the individual personally?

If the answer to any of these questions is no, the action or conduct should not be carried out. The Company has a variety of resources available to assist them to be aware of their obligations under this Policy. One should seek guidance from any of the under listed units if need be:


- Human Resource
- Audit, Risk, Legal & Compliance

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Failure to comply with this Policy may lead to disciplinary action (up to and including dismissal), and criminal liability for the individuals involved. Employees will be required to confirm that they have read and understood the Policy and that they will comply with the terms therein.


2 Policy Statement

- 2.1 West Blue is committed to conducting business in an ethical and honest manner and is committed to implementing and enforcing systems that ensure bribery is prevented. West Blue Consulting has zero-tolerance for bribery and corrupt activities. We are committed to acting professionally, fairly, and with integrity in all business dealings and relationships, wherever in the country we operate.
- 2.2 West Blue will constantly uphold all laws relating to anti-bribery and corruption in all the jurisdictions in which we operate. We are bound by the laws of Ghana & Nigeria, including the Bribery Act, and all applicable ABC laws regarding our conduct both at home and abroad.
- 2.3 West Blue recognizes that bribery and corruption are punishable by imprisonment and a fine. If our company is discovered to have taken part in corrupt activities, we may be subjected to an unlimited fine, be excluded from tendering for public contracts, and face serious damage to our reputation. It is with this in mind that we commit to preventing bribery and corruption in our business and take our legal responsibilities seriously.
- 2.4 The basic tenets of the Policy are:
 - 2.4.1 The Company does not pay bribes to government officials, private company executives or to any other individual or entity to obtain or maintain business, induce improper performance, or gain an unfair advantage.
 - 2.4.2 The Company does not pay bribes directly or indirectly through brokers, agents, consultants, or other associated persons or third parties.
 - 2.4.3 The Company avoids the appearance of paying bribes through other means such excessive entertainment or gift giving or making facilitation payments.
 - 2.4.4 The Company maintains detailed and accurate books and records and internal controls.
 - 2.4.5 The Company does not conceal bribes or other improper payments by “off books” arrangements or by falsifying its books and records.
- 2.5 All Employees, Contractors and Consultants are responsible for using their best endeavours to understand what their partners, agents, consultants and other third party representatives are doing on behalf of the Company and ensuring that such entities are not paying bribes on the Company’s behalf. Wilful ignorance is no excuse, and all Employees, Contractors and Consultants are expected to follow both the spirit and letter of this Policy.
- 2.6 A copy of this Policy document will be provided to all Employees, Contractors and Consultants. A copy of the document will also be posted on the Company’s website for viewing by Employees, Contractors and Consultants and all other stakeholders in the Company.
- 2.7 Employees who fail to comply with this Policy will be subject to the Company’s disciplinary procedures as set out in the HR Employee Handbook - Disciplinary Policy and Procedures and as such could be subject to Summary Dismissal. Contractors or Consultants who fail to comply with this Policy will be in breach of contract which will provide grounds for the termination of their Contractor or Consulting Agreement, as the case may be.
- 2.8 Strict compliance with this Policy is especially important because all Employees, Contractors and Consultants worldwide are potentially criminally liable under the law for violating ABC laws.

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Criminal violations could result in fines for individuals and imprisonment for each violation. Individuals could also be subject to additional criminal fines and penalties under local laws. The Company could face numerous sanctions, including criminal indictment and fines, disgorgement of any ill-gotten gains, the prohibition on doing business with government entities, and the appointment of a compliance monitor to oversee its business operations


- 2.9 This Anti-bribery and Anti-Corruption Policy was approved for use by Top management of West Blue Consulting Limited on 13-AUG-2020 and will be reviewed for accuracy and relevance every two years.

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3 Definitions

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REFERENCE	DEFINITIONS
ABC	ABC means Anti-bribery and Corruption
Associate	Associate includes: <ul style="list-style-type: none"> • a person or entity with whom personal business is conducted. • a Relative. • a person who is a trustee of a trust in relation to which the employee or contractor may benefit; or • a director or officer of a company or other entity over which the employee or contractor has substantial control.
Bribery	Bribery means the offering, promising, giving, accepting, or soliciting of an advantage as an inducement for an action which is illegal or a breach of trust. ¹
Charitable Donations	Charitable donations mean small or large amount of financial resources provided voluntarily to a charitable organisation to support a cause of initiative with no expectation of commercial gain in return.
Company	West Blue Consulting Limited and its subsidiary companies
Contractor	Contractor means contractors and other service providers.
Consultant	Consultants means consultants and other service providers.
Corruption	Corruption means the abuse of entrusted power for private gain.
Kickbacks	<i>Kickbacks</i> arise when suppliers or service providers pay part of their fees to the individuals who give them the contract or some other business advantage
Extortion	means to directly or indirectly demand or accept a bribe, facilitation payment or kickback.

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Employee	Employee includes directors, officers and staff (whether permanent or casual, full-time or part-time) and temporary hires employed directly by the Company but do not include Contractors or Consultants.
Facilitation Payment	Facilitating payments are defined as payments to government officials or individuals for routine government action. Examples include payments to speed up customs clearances and extra fees to officials to secure electricity connections. Activities that constitute “routine governmental actions” are for example: obtaining permits, licences or other official documents to qualify a person or entity to do business in a foreign country; processing governmental papers, such as visas and work orders; providing police protection, mail pick-up and delivery, or scheduling inspections; providing telephone services, power and water, loading cargo or protecting goods from deterioration. Facilitating payments are different from express payments, used to speed up a process. Express payments are legitimate payments, for which one can receive an invoice or receipt so that the transaction can be duly registered in our books
FCPA	The Foreign Corrupt Practices Act 1977. United States-based legislation making it unlawful for a firm or person working within the United States to make a corrupt payment to a foreign official for the purpose of obtaining or retaining business for or with, or directing business to, any person
Ghana Criminal Code	Act of Ghana, Criminal Code, 1960 (Act 29)

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Government Officials	<p>Government official includes:</p> <ul style="list-style-type: none"> • an official or employee of a government or government owned enterprise; • an official or employee of a government agency or regulatory authority; • an official or employee of a political party or a political candidate; • any official or employee of a international public organisation such as the United Nations, World Bank or International Monetary Fund; • a member of the judiciary or magistracy. • an individual who holds or performs the duties of an appointment, office or position created by custom or convention, including some members or royal families and some tribal leaders; • a person who is, or holds themselves out to be, an authorised intermediary of a government official; • a relative or associate of such government official; and • Police officers, customers and tax officials, employees of state owned enterprises, political party officials as well as children or other relatives of a government or political party official
Nominated Country	A nominated country is one with a score less than 6.5 on the most recent Transparency International (TI) corruption perception index (CPI).
Senior Executive	A Senior Executive is one of the Executive Directors, the Country Manager, the Chief Financial Officer (CFO), or the Chief Operating Officer (COO), or the Chief Technical Officer or General Manager

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Sponsorship	Sponsorship refers to support for an event, initiative or organisation, by providing financial, property and / or other resources, in return for certain rights, benefits or associations that may be exploited. Sponsorships are intended to be mutually beneficial.
Relative	Relative means an immediate family member and includes a spouse, partner, parent, child and sibling whether by blood, marriage or adoption (including in-laws) and includes anyone residing in a person's home (other than tenant or domestic employee).
Improper Advantage	Paying or giving anything of value directly or indirectly in order to: influence or prevent a government action, or any other action, such as the awarding of a contract, the imposition of a tax or fine, or the cancellation of an existing contract or contractual obligation; obtain a licence, permit or other authorisation from a government entity or government official to which WBC is not otherwise entitled; obtain confidential information about business opportunities, bids or the activities of competitors; influence the awarding of a contract; influence the termination of a contract that is disadvantageous to the company, influencing the adjudication of lawsuits and enforcement actions and obtaining exceptions to regulations
Third Party Intermediary	Any individual or entity engaged (formally or informally) by the Company to act for or on behalf of WBC, regardless of the name or title of the individual or entity. This definition includes, but is not limited to, any individual or entity used: to obtain and/or retain business, such as agents, advisors, consultants, subcontractors, sales representatives and joint venture partners; to secure a licence, visa, permit or other form of authorisation from, or intervene in a regulatory matter with, a government official; to represent the Group or its interests vis-à-vis a government entity or state-controlled company; to represent the company in tax or legal matters, or a customs clearance process; or to provide products or services directly to the company.

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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.


4 Requirements/Procedures for Implementation

4.1 Bribery & Corruption

- 4.1.1 Bribery means the offering, promising, giving, accepting or soliciting of an advantage as an inducement for an action which is illegal or a breach of trust.
- 4.1.2 A bribe refers to any inducement, reward, or object/item of value offered to another individual to gain commercial, contractual, regulatory, or personal advantage.
- 4.1.3 An inducement is something which helps to bring about an action or desired result.
- 4.1.4 Bribery is not limited to the act of offering a bribe. If an individual is on the receiving end of a bribe and they accept it, they are also breaking the law (it does not have to be the person to whom the bribe is offered or it does not have to be the person who receives the bribe that acts improperly)
- 4.1.5 The Company's attitude to bribery and corruption applies everywhere we do business. The Company expressly forbids:
 - a. making, offering or promising to make a payment or transfer anything of value, including the provision of any service, gift, meal or entertainment, to government personnel and other officials for the purpose of improperly obtaining or retaining business, or for any other improper purpose or business advantage;
 - b. making improper payments as described above, through third parties.
 - c. offering or giving unofficial facilitation payments, even if the conduct is customary; or
 - d. payment of cash or cash equivalents to an official.
- 4.1.6 Bribery is illegal. Employees must not engage in any form of bribery, whether it be directly, passively (as described above), or through a third party (such as an agent or distributor). They must not bribe a foreign public official anywhere in the world. They must not accept bribes in any degree and if they are uncertain about whether something is a bribe or a gift or act of hospitality, they must seek further advice from the company's compliance manager.
- 4.1.7 Employees who refuse to participate in bribery or corrupt activity will be fully supported and protected by the Company to the best of its ability as prescribed in the HR– Whistle Blower's Policy

4.2 What is and what is NOT acceptable

Bribery takes many form including:

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- a) Money (or cash equivalent such as shares);
- b) Unreasonable gifts, entertainment or hospitality;**
- c) Kickbacks**
- d) Unwarranted rebates or excessive commissions (e.g. to sales agents or marketing agents);
- e) Unwarranted allowances or expenses.
- f) Facilitation payments/payments made to perform their normal job more quickly and/or prioritize a particular customer.**
- g) Political/charitable contributions.**
- h) Uncompensated use of company services or facilities; and
- i) Any other thing including unwarranted business promotions

4.2.1 Identification of Bribe

In most circumstances, common sense will determine when a bribe is being offered. However, here are some questions which the Employee must ask him/herself in doubt:

- i. Is the Employee being asked to make some payment?
- ii. Is the Employee being offered some benefit more than what is normally given? For example, an excessive commission, a lavish gift, a kickback or contribution to a charity or political organization?
- iii. Is the Employee being asked to make payment for services to someone other than the service provider?
- iv. Is the hospitality or gift the Employee is being given or receiving reasonable and justified? Will be an embarrassment if disclosed?
- v. When a payment or other benefit is being offered or received, will the Employee know or suspect that it is offered or received to induce or reward favourable treatment; to undermine an impartial decision making process; or to persuade the Employee to do something that will not be in the proper performance of his/her duties?

4.2.2 What is Corruption?

Corruption is any form of dishonest or unethical conduct by a person entrusted with a position of authority, often to acquire personal benefit. Corruption may encompass many activities including bribery and embezzlement.

4.3 General Prohibitions

All forms of bribery and corruption are prohibited. The Company shall not tolerate any act of bribery or corruption. A bribe does not actually have to take place merely promising to give a bribe or agreeing to receive one is prohibited.


Bribery is prohibited irrespective of whether the other party involved is in the public or private sector.

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5 Gifts and Hospitality

Giving or receiving gifts or hospitality is often an important part of maintaining and developing business relationships. However, all gifts and hospitality must be for a genuine purpose, reasonable, given in the ordinary course of business and must comply with the Company's internal policies and domestic laws on gifts.

- 5.1 This Policy does not prohibit normal and appropriate hospitality to or from third parties. WBC accepts normal and appropriate gestures of hospitality and goodwill (whether given to/received from third parties) so long as the giving or receiving of gifts meets the following requirements:
- It is not made with the intention of influencing the party to whom it is being given, to obtain or reward the retention of a business or a business advantage, or as an explicit or implicit exchange for favours or benefits.
 - It is not made with the suggestion that a return favour is expected.
 - It is in compliance with local law.
 - It is given in the name of the company, not in an individual's name.
 - It does not include cash or a cash equivalent (*e.g.* a voucher or gift certificate).
 - It is appropriate for the circumstances (*e.g.* giving small gifts around Christmas or as a small thank you to a company for helping with a large project upon completion).
 - It is of an appropriate type and value and given at an appropriate time, considering the reason for the gift.
 - It is given/received openly, not secretly.
 - It is not selectively given to a key, influential person, clearly with the intention of directly influencing them.
 - It is not above a certain excessive value, as pre-determined by the company's compliance manager (usually in excess of \$100 or equivalent).
 - It is not offer to, or accepted from, a government official or representative or politician or political party, without the prior approval of the company's compliance manager.
- 5.2 Where it is inappropriate to decline the offer of a gift (*i.e.* when meeting with an individual of a certain religion/culture who may take offence), the gift may be accepted so long as it is declared to the compliance manager, who will assess the circumstances.
- 5.3 West Blue recognizes that the practice of giving and receiving business gifts varies between countries, regions, cultures, and religions, so definitions of what is acceptable and not acceptable will inevitably differ for each.
- 5.4 As good practice, gifts given and received should always be disclosed to the compliance manager. Gifts from suppliers should always be disclosed.

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- 5.5 The intention behind a gift being given/received should always be considered. If there is any uncertainty, the advice of the compliance manager should be sought.
- 5.6 Lavish or unreasonable gifts or hospitality, whether these are given or received, are unacceptable as they may create the impression that the Company is attempting to obtain or receive favourable business treatment. In addition, gifts and hospitality can themselves be a bribe. Employees should be careful to avoid even the appearance that the giving or accepting of gifts or hospitality might influence the decisions they take on behalf of the Company. (refer to the WBC's Compliance Manual/Employee Handbook on acceptance of gift)

6 Facilitation Payments and Kickbacks

Facilitation payments are payments, however small, given to officials to increase the speed at which they do their job. For example, this could include speeding up policy loan application and claims. Facilitation payments are generally prohibited.

Any request for facilitation payment made by an Employee should be reported to the Legal & Compliance department.

- 6.1 West Blue Consulting does not accept and will not make any form of facilitation payments of any nature. We recognise that facilitation payments are a form of bribery that involves expediting or facilitating the performance of a public official for a routine governmental action. We recognise that they tend to be made by low level officials with the intention of securing or speeding up the performance of a certain duty or action.
- 6.2 West Blue Consulting does not allow kickbacks to be made or accepted. We recognize that kickbacks are typically made in exchange for a business favor or advantage.
- 6.3 Under exceptional circumstances, i.e. when an employee's safety is at risk, a facilitating payment may be permissible
- 6.4 When a payment has been made as per section 6.3, an incident report must be submitted to the Compliance manager immediately.
- 6.5 West Blue Consulting recognizes that, despite our strict policy on facilitation payments and kickbacks, employees may face a situation where avoiding a facilitation payment or kickback may put their/their family's personal security at risk. Under these circumstances, the following steps must be taken:
- Keep any amount to the minimum.
 - Ask for a receipt, detailing the amount and reason for the payment.
 - Create a record concerning the payment.
 - Report this incident to your line manager/compliance manager.

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7 Political Contributions

West Blue Consulting will not make donations, whether in cash, kind, or by any other means, to support any political parties or candidates, organizations, or individuals engaged in politics. We recognize this may be perceived as an attempt to gain an improper business advantage.

The company has a policy of strict political neutrality; The company will co-operate with governments and other official bodies in the development of policy and legislation that may affect its legitimate business interests, or where it has specialist expertise.

Employees are entitled to their own political views and activities, but they may not use company premises, equipment or medium to promote those views or associate their views with those of the company.

8 Charitable Contributions

West Blue Consulting accepts (and indeed encourages) the act of donating to charities – whether through services, knowledge, time, or direct financial contributions (cash or otherwise) – and agrees to disclose all charitable contributions it makes.

- 8.1 Employees must be careful to ensure that charitable contributions are not used to facilitate and conceal acts of bribery.
- 8.2 We will ensure that all charitable donations made are legal and ethical under local laws and practices, and that donations are not offered/made without the approval of top management and compliance manager.


As part of its corporate citizenship activities, the company may support local charities or provide sponsorship, for example, to sporting or cultural events. Any such sponsorship must be transparent and properly documented. The company will only provide donations to organisations that serve a legitimate public purpose, and which are themselves subject to high standards of transparency and accountability. Appropriate due diligence must be conducted on the proposed recipient charity and a full understanding obtained as to its *bona fides*.

9 Joint venture partners

The need for documentation and careful reviews of the company's partners' integrity records applies equally to the process of setting up and managing joint ventures. The company will use its influence to ensure that joint ventures meet high integrity standards. Where the company has majority control, it will ensure that the joint venture adopts the concepts and approach to bribery and corruption as set out in this policy.

10 Third Party Agents, Suppliers and Service Providers

Part of the Company's commitment to prevent bribery and corruption is to ensure that the people acting on its behalf do so in compliance with effective anti-bribery and corruption policies. This is because the Company may be held liable for the acts of persons who act on its behalf.

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Accordingly, where the services of third parties such as agents, partners, consultants, suppliers or service providers are engaged, there is an obligation on the Company to conduct sufficient due diligence on the third party prior to entering into arrangements to ensure that they are not acting corruptly. The level of due diligence will vary depending on the circumstances and Employees must use their judgement on a case by case basis.

Among others, the Employee must ask him/herself the following questions:

- Who are they, have I seen documents evidencing that they are who they say they are? Who else have they worked with? do they have references?
- Are they well established with a good reputation or are they obscure to the extent that I need to find out more about them?
- Do they operate in a jurisdiction/territory where bribery is prevalent?
- Are they happy to sign a contract agreeing to comply with anti-bribery procedures? Do they have their own anti-bribery programme?
- Have I done basic searches such as Google searches, business directory searches, Facebook, etc.?
- Are there inconsistencies between the provider of the services and the person I am paying?
- Are commissions/payments in line with generally accepted market practice?

This obligation is a continuing one and requires the Company to periodically monitor their performance to ensure ongoing compliance.

All third parties must be well informed of the terms of the WBC Procurement Policy and procedures and of their corresponding obligations to ensure compliance. All arrangements with third parties must be subject to clear contractual terms including specific provisions requiring them to comply with minimum standards and procedures in relation to bribery and corruption.

Entering into any arrangement without prior approval from Legal & Compliance Department is prohibited. No Employee shall engage with any third party whom they know or reasonably suspect of engaging in bribery.

All payments and commissions to third parties must:

- Be made in accordance with the Procurement Policy and the domestic law relevant in the business.
- Be made with cheques or via bank transfer through the accounts payable system and be fully accounted for;
- Must be in line with generally accepted rates and business practice for the service in question and should not be unjustifiably excessive or unsupportable; and
- Must be made in accordance with the terms of the contract with the person or company providing the services.

11 What happens if I need to raise a concern?

a. How to raise a concern.

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- b.** What to do if you are a victim of bribery or corruption.
- c.** Protection

11.1 How to raise a concern

If you suspect that there is an instance of bribery or corrupt activities occurring in relation to West Blue Consulting, you are encouraged to raise your concerns at as early a stage as possible. If you are uncertain about whether a certain action or behaviour can be considered bribery or corruption, you should speak to your line manager, the compliance manager, the director, or the Head of Governance and Legal.

West Blue Consulting will familiarise all employees with its whistleblowing procedures so employees can vocalise their concerns swiftly and confidentially.

11.2 What to do if you are a victim of bribery or corruption

You must tell your compliance manager as soon as possible if you are offered a bribe by anyone, if you are asked to make one, if you suspect that you may be bribed or asked to make a bribe in the near future, or if you have reason to believe that you are a victim of another corrupt activity.

11.3 Protection

If you refuse to accept or offer a bribe or report a concern relating to potential act(s) of bribery or corruption, West Blue Consulting understands that you may feel worried about potential repercussions. WBC will support anyone who raises concerns in good faith under this policy, even if investigation finds that they were mistaken.


West Blue Consulting will ensure that no one suffers any detrimental treatment as a result of refusing to accept or offer a bribe or other corrupt activities or because they reported a concern relating to potential act(s) of bribery or corruption.

Detrimental treatment refers to dismissal, disciplinary action, treats, or unfavourable treatment in relation to the concern the individual raised.

If you have reason to believe you have been subjected to unjust treatment as a result of a concern or refusal to accept a bribe, you should inform your line manager or the compliance manager immediately.

12 Training and Communication

West Blue Consulting will provide training on this policy as part of the induction process for all new employees. Employees will also receive regular, relevant training on how to adhere to this policy, and will be asked annually to formally accept that they will comply with this policy.

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West Blue Consulting's anti-bribery and corruption policy and zero-tolerance attitude will be clearly communicated to all suppliers, contractors, business partners, and any third parties at the outset of business relations, and as appropriate thereafter.

West Blue Consulting will provide relevant anti-bribery and corruption training to employees etc. where we feel their knowledge of how to comply with the Bribery Act needs to be enhanced. As good practice, all businesses should provide their employees with anti-bribery training where there is a potential risk of facing bribery or corruption during work activities.


A copy of the Policy will be provided to all relevant stakeholders and they will be advised that the Policy is available on WBC's website for their review. All directors, officers, employees, consultants and contractors of WBC will be informed whenever significant changes are made. New directors, officers, employees, consultants and contractors of WBC will be provided with a copy of this Policy and will be educated about its importance.

The ABC training will be regularly updated following the periodic bribery and corruption risk assessment taking into account lessons learnt pertaining to bribery and corruption practices.

13 Record Keeping

West Blue Consulting will keep detailed and accurate financial records and will have appropriate internal controls in place to act as evidence for all payments made. We will declare and keep a written record of the amount and reason for hospitality or gifts accepted and given and understand that gifts and acts of hospitality are subject to managerial review.

- a. West Blue Consulting will be required to develop, implement, monitor and maintain a system of internal controls to facilitate compliance with this Policy, as well as to foster a culture of integrity and maintain high ethical standards throughout the Company
- b. WBC must keep financial records and have appropriate internal controls in place which will evidence the business reason for making payments to third parties, for a period of 6 years (Refer to ISMS Records retention policy)
- c. All transactions must be executed in accordance with management's general or specific authorization. Transactions must be recorded as necessary to permit preparation of financial statements in conformity with International Financial Reporting Standards, for a period of 6 years.
- d. All business partners of the Company should have in place internal controls and procedures that fit these criteria and enhance compliance with this Policy.
- e. The Company will maintain available for inspection accurate books and records that fairly document all financial transactions, risk assessments and due diligence.
- f. All directors, officers, employees, consultants and contractors of WBC must seek approval for any gifts given or received and record them on the Gift Register in accordance with this Policy.
- g. All expenses incurred to third parties relating to hospitality, gifts or expenses must be submitted in accordance with the relevant company policies and the reason for the expenditure must be specifically recorded.
- h. All accounts, invoices, memoranda and other documents and records relating to dealings with third parties should be prepared and maintained with strict accuracy and completeness.

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No accounts or cash funds may be kept "off-book" to facilitate or conceal improper payments. The use of false documents and invoices is prohibited, as is the making of inadequate, ambiguous or deceptive bookkeeping entries and any other accounting procedure, technique or device that would hide or otherwise disguise illegal payments.


- i. To ensure the effectiveness of internal controls, business and finance personnel of the Company will review transactions and expense/payment requests for warning signs that signal an inadequate commercial basis or present excessive risks.

14 Whistle Blower Policy

- 14.1 All directors, officers, employees, consultants, and contractors must adhere to West Blue Consulting's commitment to conduct its business and affairs in a lawful and ethical manner. All directors, officers, employees, consultants, and contractors are encouraged to raise any queries with the Compliance Officer.
- 14.2 In addition, any director, officer, employee, consultant and contractor of West Blue Consulting who becomes aware of any instance where West Blue Consulting receives a solicitation to engage in any act prohibited by this Policy, or who becomes aware of any information suggesting that a violation of this Policy has occurred or is about to occur is required to report it to the Compliance Officer.
- 14.3 Persons who refuse to engage in or permit a bribery offence, or who raise legal or ethical concerns or report another's wrongdoing, are sometimes worried about possible repercussions. West Blue Consulting aims 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. No directors, officers, employees, consultants and contractors of West Blue Consulting will suffer demotion, penalty, or other adverse consequences for refusing to engage in or permit a bribery offence or for raising concerns or for reporting possible wrongdoing, even if it may result in the Company losing business or otherwise suffering a disadvantage.
- 14.4 West Blue Consulting prohibits retaliatory action against any person who raises a concern in good faith

15 Investigation and Documentation of reports

- 15.1 Any report of solicitations to engage in a prohibited act or possible violation of the Policy will be investigated initially by the Compliance Officer. Where the matter is deemed potentially serious it will be promptly reported to the CEO/COO/Country Manager, the Chairman of the Audit Committee, and the following procedure will be followed:
 - a. 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.
 - b. The Chairman of the Audit Committee will promptly commission the conduct of an investigation. At the election of the Chairman of the Audit Committee, the investigation may

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be conducted by West Blue Consulting personnel, or by outside counsel, accountants or other persons employed by the Chairman of the Audit Committee. The investigation will document all relevant facts, including persons involved, times and dates. The Chief Operating Officer or the Chairman of the Audit Committee shall advise the Chief Executive Officer of the existence of an investigation.

- c. The identity of a person filing a report will be treated as confidential to the extent possible, and only revealed on a need-to-know basis or as required by law or court order.
- d. On completion of the investigation, a written investigative report will be provided by the persons employed to conduct the investigation to the Chief Operating Officer and the Chairman of the Audit Committee. If the investigation has documented unlawful, violative or other questionable conduct, the Chief Operating Officer or the Chairman of the Audit Committee will advise the Chief Executive Officer of the matter.
- e. If any unlawful, violative or other questionable conduct is discovered, the Chief Executive Officer shall cause to be taken such remedial action as deems appropriate under the circumstances to achieve compliance with the Policy and applicable law, and to otherwise remedy any unlawful, violative or other questionable conduct. The persons employed to conduct the investigation shall prepare, or cause to be prepared, a written summary of the remedial action taken.
- f. In each case, the written investigative report (or summary of any oral report), and a written summary of the remedial action taken in response to the investigative report shall be retained along with the original report by or under the authority of the Chairman of the Audit Committee

16 Risk Assessments

16.1 Standard business risk assessments will be conducted on an annual basis to determine the level of controls necessary for a particular aspect of the Company's operations, including in relation to procurement and tender processes.

16.2 Risk assessments should give consideration to:

- a. "country risk", which includes an assessment of the overall risks of corruption and bribery associated with a particular jurisdiction.
- b. "transactional risks", which includes an assessment of the risks associated with a business transaction undertaken by the Company or its Associated Entities.
- c. "business opportunity risks", which includes the risk that pursuing or obtaining business opportunities may result in acts of bribery or corruption; and
- d. "business partnership risks", which includes risks deriving from relationships with or partnership with other Associated Entities.

16.3 Specific policies and procedures will be adapted and implemented to proportionately address the risks identified above as they arise.

16.4 Records and documentation must be kept of each risk assessment as part of the system of internal controls and record keeping discussed in Section 12.


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17 Due Diligence

- 17.1 The Company will conduct appropriate due diligence to inform risk assessments and ensure compliance with the Policy
- 17.2 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:
- 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;
 - A customer or government official recommends or insists on the use of a certain business partner or Associated Entity.
 - 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;
 - An Associated Entity has a poor reputation or has faced allegations of bribes, kickbacks, fraud or other wrongdoing or has poor or non-existent third-party references.
 - An Associated Entity does not have an office, staff, or qualifications adequate to perform the required services; or
 - An expense/payment request by an Associated Entity is unusual, is not supported by adequate documentation, is unusually large or disproportionate to products to be acquired, does not match the terms of a governing agreement, involves the use of cash or an off-the-books account, is in a jurisdiction outside the country in which services are provided or to be provided, or is in a form not in accordance with local laws.

18 Monitoring and Review

- 18.1 The Compliance Manager 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.
- 18.2 Internal control systems and procedures will be subject to audits to provide assurance that they are effective in countering bribery and corruption.
- 18.3 All Manager, officers, employees, consultants, and contractors of West Blue Consulting are responsible for the success of this Policy and should ensure they follow the procedures set out herein to disclose any suspected wrongdoing.
- 18.4 All directors, officers, employees, consultants, and contractors of West Blue Consulting are invited to comment on this Policy and suggest ways in which it might be improved. Comments, suggestions, and queries should be addressed to the Compliance Manager.

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18.5 The Company's Chief Financial Officer bears overall responsibility for monitoring compliance with this Policy

19 Consequence of non-compliance with the policy

19.1 Failure to comply with this Policy may result in severe consequences, which could include internal disciplinary action or termination of employment or consulting arrangements without notice. Violation of this Policy may also constitute a criminal offence under the laws of the country of operation. If it appears in the opinion of the company that any director, officer, employee, consultant or contractor of West Blue Consulting may have violated such laws, then West Blue Consulting may refer the matter to the appropriate regulatory authorities, which could lead to civil or criminal penalties for West Blue Consulting and/or the responsible person.

20 Personal Safety

20.1 The Company is engaged in conducting business in places where personal safety may not be guaranteed by local officials. If you are subjected to an immediate threat to personal safety you may put your personal well-being first, even if it means that you make a payment that contravenes this Policy

20.2 The details of all incidents must be reported to the Compliance Officer immediately.

21 Queries

If you have any questions about how this policy should be followed in a particular case, please contact the Compliance Officer or the Chief Operating Officer of West Blue Consulting in the first instance on +233 30 396 9554/6 or email info@westblueconsulting.com.

22 Publication of the Policy

This Policy will be posted on our website www.westblueconsulting.com.

23 Acknowledgement

I _____ acknowledge that I have read, understood and agreed to comply with the Anti-Bribery & Anti-Corruption Policy. I have not violated the provisions of this Policy and am not aware of any violations of the Policy as of the date hereof.

Signature: _____ Date: _____

Directors, Managers, officers and employees of the Company will be required to complete an annual acknowledgement certification.

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24 Approval

This Anti-bribery and Anti-Corruption Policy was approved for use by Top management of West Blue Consulting Limited and will be reviewed for accuracy and relevance every two years.

SIGNED:



MARK ADDO
CEO
13-AUG-2020

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25 APPENDIX A: ANTI-BRIBERY & CORRUPTION DECLARATION FORM

I, _____ (Name), being the authorized representative of _____ (Company/ Business Name) bearing Registration Number _____, (hereinafter referred to as Service Provider) hereby:

1. DECLARE THAT:

(a) The Service Provider and its directors, officers and employees are in compliance with all applicable laws and regulations relating to anti-bribery and corruption matters (the Relevant Laws);

(b) Neither the Service Provider nor any of its directors, officers or employees who may be involved in the services herein has been convicted of any offence involving bribery or corruption or fraud; nor, to the best of the Service Provider's knowledge, is any such person the subject of any investigation, inquiry or enforcement proceedings by any governmental, administrative or regulatory body regarding any offence or alleged offence under the Relevant Laws; and


(c) The Service Provider did not, either directly or indirectly, promise, offer or give any bribe or an improper advantage (whether financial or otherwise) to any individual in West Blue Consulting Limited (hereinafter referred to as WBC) or any other individual, representing WBC as an inducement, incentive, reward, gift or bonus for being selected for the service (s) herein.

2. UNDERTAKE THAT:

(a) The Service Provider will not, either directly or indirectly, promise, offer or give any bribe or an improper advantage (whether financial or otherwise) to any individual in West Blue Consulting or any other individual representing WBC, as an inducement, incentive, reward, gift or bonus to be selected and/or for any other purpose connected to the service (s);

(b) The Service Provider will not, either directly or indirectly, promise, offer or give any bribe or an improper advantage (whether financial or otherwise) to any government official or private individual so as to obtain or retain a business advantage on behalf of WBC during the carrying out of the service (s);

(c) The Service Provider will comply with the relevant provisions of the WBC Anti-Bribery and Anti-Corruption Policy which is made available online at www.westblueconsulting.com and

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(d) If contraventions or investigations of the type described in section 1(b) above have occurred, the Service Provider will forthwith supply full details of them to West Blue Consulting.

3. AGREE THAT:

(a) In the event that the Service Provider, its directors, officers or employees breach any of the above sections, the following actions may be taken by West Blue Consulting:

i. Immediate revocation of the contract award for the service (s) without any liability whatsoever on the part of WBC to the Service Provider and/or its directors, officers or employees; and

ii. Immediate termination of the contract for the service (s) without any liability whatsoever on the part of service (s) to the Service Provider and/or its directors, officers or employees, without prejudice to any other rights or remedies WBC may have or any other remedial action which WBC may take as it deems appropriate.

Should any individual attempt to solicit any bribe or advantage (whether financial or otherwise) from the Service Provider or any other individual connected to the Service Provider either as an inducement or incentive to be selected or as a reward, gift or bonus for being selected in the service(s), or where the Service Provider has reasonable grounds to suspect any breach or potential breach of the obligations in this WBC Anti-Bribery and Anti-Corruption Policy, the Service Provider will report such act immediately in accordance with the whistleblowing section in the WBC Anti-Bribery and Corruption Policy. The WBC Whistle Blower Policy is made available online at www.westblueconsulting.com

Signed: _____

Name: _____

ID No.: _____

Position: _____

Name of Company/ Company stamp: _____

Received & acknowledged by:

Name of Compliance Officer: _____

West Blue Consulting Limited