

K2A MANAGEMENT ANTI-BRIBERY POLICY

FIRST ADITION

1st May 2024



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Anti-Bribery Policy

K2A Management Co., Ltd.



1. Purpose

K2A Management is committed to conducting all business with integrity, transparency, and accountability. This **Anti-Bribery Policy** outlines our zero-tolerance stance on bribery and corruption and affirms our commitment to complying with all applicable anti-bribery laws, including the principles of **ISO 37001 – Anti-Bribery Management Systems**.

2. Scope

This policy applies to all employees, management, directors, consultants, subcontractors, suppliers, and third-party representatives acting on behalf of K2A Management in any location or jurisdiction.

3. Policy Statement

- K2A strictly prohibits offering, giving, soliciting, or receiving any bribe, whether in cash or any other form of inducement.
 - Bribery includes facilitation payments, kickbacks, or anything of value intended to improperly influence decisions or gain an unfair business advantage.
 - All business decisions must be made based on objective criteria, such as merit, service quality, and pricing—not on personal benefit or obligation.
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4. Gifts and Hospitality

Gifts, entertainment, or hospitality must be modest, infrequent, and never intended to gain or retain business or influence decisions. All such expenses must be reported and approved per internal procedures.

5. Responsibilities

All employees and associates are responsible for preventing, detecting, and reporting bribery. Any suspicious activity must be reported to senior management or the compliance officer without delay.



6. Training and Communication

K2A will provide relevant anti-bribery training to employees and communicate this policy to all stakeholders, including clients and contractors.

7. Violations and Disciplinary Action

Any breach of this policy will lead to disciplinary measures, including possible termination of employment or contracts, and may also result in legal action.

8. Policy Review

This policy will be reviewed annually and updated as required to ensure continued effectiveness and alignment with applicable laws and standards.

Approved by:
Management Team
K2A Management Co., Ltd.
Effective Date: 1st May 2024