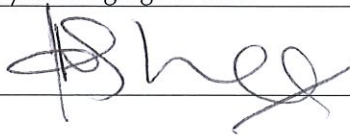
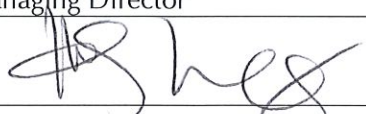


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ANTI-BRIBERY & CORRUPTION POLICY

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1. Introduction

- 1.1. Tambankulu Estates ("the Company") takes a zero-tolerance approach towards bribery and corruption.
- 1.2. As a legally registered entity, we remain bound by the laws of Eswatini, including the Prevention of Corruption Act No.3 of 2006, Companies Act of 2005 and the Prevention of Organised Crime Act, of 2023 in respect of our activities both in Eswatini and abroad.
- 1.3. This policy should be read in conjunction with the following Codes and policies:
 - 1.3.1. Code of Business Conduct and Ethics;
 - 1.3.2. Whistle-Blower Policy;

2. Purpose

- 2.1. The purpose of this document is to provide the principles and mandatory minimum standards for the management of bribery and corruption risk across the Company.
- 2.2. This policy also sets out legal and regulatory obligations.

3. Objective

- 3.1. The objectives of this Policy are to:
 - 3.1.1. Set out our responsibilities in observing and upholding our policies on
 - 3.1.2. bribery and corruption;
 - 3.1.3. Provide information and guidance to all our employees and associated parties whom we have a business relationship with, or who act on our behalf, on what our requirements are with regards to bribery and corruption; How we expect them/the stakeholders to conduct themselves when dealing with the Company or with other parties on our behalf; and how we deal with bribery and corruption allegations should they arise.

4. Scope

- 4.1. This policy applies equally to the directors, employees, (including seasonal employees and contract workers), service providers, suppliers, and other representatives of the Company and/or any other parties having business relations with Tambankulu Estates.

5. Regulatory Framework

- 5.1. This policy is drafted in accordance with Tambankulu Estates policies, procedures and best practice to ensure compliance with the anti-corruption laws; domestic and foreign.

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If local laws or regulations establish stricter requirements, we will comply with such stricter requirements.

6. Defining Bribery and Corruption

- 6.1. **Bribery** is the offer/receipt of any kickback, gift, loan, fee, reward/other advantage to/from customers, agents, contractors, suppliers, intermediaries or employees of any such party or to/from government officials, as an incentive to do something which is dishonest, illegal, improper, a breach of trust or a breach of the Company policy or principles for the Company or its employee's benefit or that of the employee's family, friends, or business associates.
- 6.2. **Corruption** is the offering, giving, soliciting or acceptance of an inducement or reward (including facilitation payments or hidden commissions) which may improperly influence the action of any person in relation to the Company's business.
- 6.3. **Facilitation payment** are improper payments made to facilitate or expedite the performance of a routine government action. A facilitation payment is not intended to affect the result of a decision-making process but to speed up a scheduled action.

7. The Policy

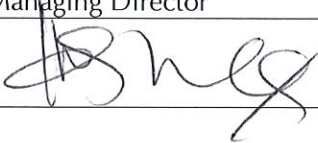
- 7.1. The Company has zero-tolerance for bribery and/or corruption either committed on behalf of the Company or by external parties seeking to bribe or corrupt Company employees or agents. Furthermore, the Company has no appetite for any breach of anti-bribery/corruption legal and/or regulatory requirements.
- 7.2. Strong operational controls must be in place to effectively mitigate the reputational, regulatory and legal risks that arise from bribery and/or corruption cases.

8. Bribery and Corruption

- 8.1. The Company does not permit the direct or indirect offer, payment, solicitation of acceptance of any improper payments, such as bribes of illegal gratuities, in any form.

9. Facilitation payments

Facilitation payments are illegal under the local law, and facilitation payments shall not be made unless the payment is made on behalf of the Company and only where there is an immediate and credible threat to life, limb or liberty.

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9.1. The following high-risk activities are highlighted:

9.1.1. Gifts, Entertainment and Hospitality -Employees must not request, accept, offer or provide gifts or hospitality designed to induce, support or reward improper conduct in connection with any business or anticipated future business involving the Company.

9.1.2. Employees must never avoid their obligation to report or seek approval for any business entertainment or gift by paying personally for it in instances where they would otherwise be required to report and/or seek approval for it

9.1.3. Donations and Sponsorships- Charitable donations can in some circumstance be used as a disguise for bribery, for example where a donation is provided to a 'charity' which is controlled by a public official who is in a position to make decisions affecting the Company, as such employees may only make charitable donations provided it has been subjected to suitable due diligence and approval processes, and is appropriate in all the circumstances.

10. Due diligence:

- 10.1. An appropriate level of due diligence must be performed by each business/operation at the outset of any business relationship with partners, agents/intermediaries, counterparties, joint ventures, sponsorships etc. The level and depth of due diligence must increase where the risk of bribery or corruption is perceived to be higher. See Appendix for due diligence guideline procedures.
- 10.2. Pre-employment screening and vetting is carried out on all prospective Company employees. This process is managed by the Human Resources Department, which includes first obtaining consent from the prospective employee. Thereafter, reference checks including criminal records, credit worthiness and the verification of qualifications are performed.
- 10.3. Screening of employees should also routinely take place on promotion and/or transfers, particularly to high profile appointments and higher risk areas such as Procurement.
- 10.4. Employment contracts must include contractual obligations, and disciplinary procedures must be in place to enforce actions against employees involved in bribery and corruption.

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- 10.5. Employees working in higher risk areas (as above) should be trained and supervised so they are able to identify and report bribery and corruption. All employees should understand the risks of engaging in bribery and corrupt activities and the policy requirements.
- 10.6. Safe and confidential procedures should be established for employees to report and discuss incidents and situations where suspicions of bribery and corruption arise. (minimum standards are detailed in the Whistle-Blower Policy).
- 10.7. The Company must manage bribery and corruption risk to avoid material risk or loss.

11. Financial controls

- 11.1. Financial controls should prevent the giving or receiving of bribes or involvement in corrupt acts, including proper authorisation procedures before any payment is made; proper selection of vendors or suppliers; and risk-based monitoring of associated party relationships and payments made.
- 11.2. Such procedures must be designed to obviate the opportunity for bribery and corruption, including the incorporation of anti-bribery and corruption provisions, termination and audit rights in contracts with third parties.

12. Procurement and Contract Management Procedures

The Procurement Policy must stipulate the circumstances under which a supplier may be removed from the supplier database.

13. Investigations

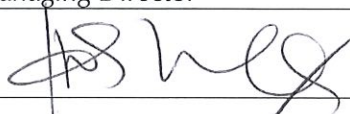
All allegations of bribery and corruption must be properly investigated and reported to the Audit and Risk Committee of the Board.

14. External Reporting

Bribery and corruption cases must be promptly reported to local law enforcement (and regulatory bodies if appropriate).

15. Disclosure Process

- 15.1. The following must be put in place:

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15.1.1. gift/hospitality register containing all requests for approval where decisions made must be recorded and maintained;

15.1.2. appropriately senior and skilled employees must be appointed to approve disclosures for gifts/hospitality above a reasonable minimum level;

15.1.3. declared gifts/hospitality must be reviewed by the respective member of management.

16. Confidentiality:

16.1. All information relating to bribery and corruption that is received and investigated will be treated confidentially. The progression of investigations will be handled in a confidential manner and will not be disclosed or discussed with any person(s) other than those who have a legitimate right to such information. This is important to avoid harming the reputations of suspected persons who are subsequently found innocent of wrongful conduct.

16.2. No person is authorised to supply any information with regard to allegations or incidents of bribery and corruption to the media without the express permission of the Managing Director.

17. Protection of Whistle-Blowers

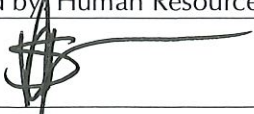
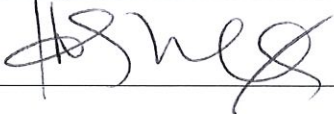
17.1. The Company has adopted a Whistle-Blower Policy which is intended to encourage employees or other parties to raise concerns relating to specific matters (including acts of bribery and/or corruption), without fear of victimisation.

17.2. No person will suffer any penalty or retribution for reporting in good faith, any suspected or actual incident of corruption.

17.3. Management should discourage employees or other parties from making allegations which are false and made with malicious intent. In such instances, the person who made the allegations will be subjected to disciplinary or other appropriate action.

18. Communication of Policy

18.1. For the policy to be sustainable, it must be supported by a structured education, communications and awareness programme.

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18.2. It is the responsibility of the Human Resources Department to ensure that all employees are made aware of and receive appropriate training with regards to the Anti-Bribery and Corruption Policy.

19. Training and Education:

- 19.1. All Employees must know and understand the Anti-Bribery and Corruption Policy.
- 19.2. Appropriate training will be provided to all employees on a periodic basis.

20. Compliance:

Non-compliance with this policy and the procedures associated with it may result in disciplinary action. Non-Compliance may also contravene National corruption laws, which may result in criminal and civil liability.

21. Policy Review:

This policy shall be reviewed annually and as and when required to factor in any changes in legal frameworks, organisational development and economic trends.